

**Cornell Law School Library**

CORNELL UNIVERSITY LIBRARY



3 1924 062 060 722

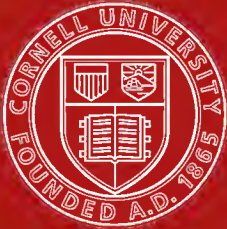
KF

6665

A3

1897





Cornell University  
Library

The original of this book is in  
the Cornell University Library.

There are no known copyright restrictions in  
the United States on the use of the text.







COMPARISON  
OF THE  
TARIFFS OF 1897, 1894, AND 1890,  
WITH  
SUBJECT INDEX.

TO WHICH IS APPENDED THE ADMINISTRATIVE  
CUSTOMS ACT OF JUNE 10, 1890.

---

PREPARED BY THE COMMITTEE ON FINANCE, UNITED STATES SENATE,  
UNDER AUTHORITY OF SENATE RESOLUTION OF JULY 24, 1897.

---

JUNE 28, 1898.—Presented by Mr. MORRILL, from the Committee  
on Finance, and ordered to be printed.

---

WASHINGTON:  
GOVERNMENT PRINTING OFFICE.  
1898.

18181



# TABLE OF CONTENTS.

---

	Page.
DUTIABLE LIST .....	5
SCHEDULES—	
A. Chemicals, Oils, and Paints .....	6
B. Earths, Earthenware, and Glassware .....	21
C. Metals and Manufactures of .....	32
D. Wood and Manufactures of .....	58
E. Sugar, Molasses, and Manufactures of .....	62
F. Tobacco and Manufactures of .....	66
G. Agricultural Products and Provisions .....	67
H. Spirits, Wines, and other Beverages .....	80
I. Cotton Manufactures .....	86
J. Flax, Hemp, and Jute, and Manufactures of .....	98
K. Wool and Manufactures of Wool .....	104
L. Silks and Silk Goods .....	116
M. Pulp, Papers, and Books .....	119
N. Sundries .....	124
FREE LIST .....	139
PARAGRAPHS OF THE SCHEDULES OF 1890 AND 1894 OMITTED FROM 1897....	174
SECTIONS 3 TO END OF LAW .....	175-231
ADMINISTRATIVE CUSTOMS LAW, 1890 .....	233-249
INDEX .....	251





# THE TARIFF ACT OF 1897

COMPARED WITH TEXT OF

## THE TARIFF ACTS OF 1890 AND 1894.

---

[The marginal figures 1890, 1894, 1897 indicate the years of the tariff acts.]

[Paragraph numbers of the law of 1897 in black type.]

[NOTE.—When an article enumerated in the laws of 1894 or 1890 is not specifically mentioned in any paragraph of the law of 1897, it will be found compared with the general paragraph of the law of 1897, which governs it. For example, see paragraph 3, Bromine.]

### **AN ACT TO PROVIDE REVENUE FOR THE GOVERNMENT AND TO ENCOURAGE THE INDUSTRIES OF THE UNITED STATES.**

1897 *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on and after the passage of this Act, unless otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

### **AN ACT TO REDUCE TAXATION, TO PROVIDE REVENUE FOR THE GOVERNMENT, AND FOR OTHER PURPOSES.**

1894 *Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled,* That on and after the first day of August, eighteen hundred and ninety four, unless otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles imported from foreign countries or withdrawn for consumption, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

### **AN ACT TO REDUCE THE REVENUE AND EQUALIZE DUTIES ON IMPORTS, AND FOR OTHER PURPOSES.**

1890 *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on and after the sixth day of October, eighteen hundred and ninety, unless otherwise specially provided for in this act, there shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

## SCHEDULE A.—CHEMICALS, OILS, AND PAINTS.

✓ 1. ACIDS: Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, three-fourths of one cent per pound; exceeding the specific gravity of one and forty-seven one-thousandths, two cents per pound; boracic acid, five cents per pound; chromic acid and lactic acid, three cents per pound; citric acid, seven cents per pound; salicylic acid, ten cents per pound; sulphuric acid or oil of vitriol not specially provided for in this Act, one-fourth of one cent per pound; tannic acid or tannin, fifty cents per pound; gallic acid, ten cents per pound; tartaric acid, seven cents per pound; all other acids not specially provided for in this Act, twenty-five per centum ad valorem.

1894 { 1. Acetic or pyroligneous acid, twenty per centum ad valorem.  
2. Boracic acid, three cents per pound.  
3. Chromic acid, four cents per pound.  
4. Citric acid, twenty-five per centum ad valorem.  
5. Tannic acid or tannin, sixty cents per pound.  
6. Tartaric acid, twenty per centum ad valorem.

[NOTE.—Salicylic, gallic, and lactic acids were free under paragraph 363, page 139. Sulphuric acid was free under paragraph 643, page 168. Acids not specially provided for were free under paragraph 363, page 139.]

1890 { 1. Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, one and one-half cents per pound; exceeding the specific gravity of one and forty-seven one-thousandths, four cents per pound.  
2. Boracic acid, five cents per pound.  
3. Chromic acid, six cents per pound.  
4. Citric acid, ten cents per pound.  
5. Sulphuric acid or oil of vitriol, not otherwise specially provided for, one-fourth of one cent per pound.  
6. Tannic acid or tannin, seventy-five cents per pound.  
7. Tartaric acid, ten cents per pound.

[NOTE.—Salicylic, gallic, and lactic acids were free under paragraph 473, page 139. Acids not specially provided for were free under paragraph 473, page 139.]

1897 2. All alcoholic perfumery, including cologne water and other toilet waters and toilet preparations of all kinds, containing alcohol or in the preparation of which alcohol is used, and alcoholic compounds not specially provided for in this Act, sixty cents per pound and forty-five per centum ad valorem.

1894 7. Alcoholic perfumery, including cologne water and other toilet waters, and alcoholic compounds not specially provided for in this Act, two dollars per gallon and fifty per centum ad valorem.

1890 8. Alcoholic perfumery, including cologne water and other toilet waters, two dollars per gallon and fifty per centum ad valorem; alcoholic compounds not specially provided for in this Act, two dollars per gallon and twenty-five per centum ad valorem.

1897 3. Alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts not specially provided for in this Act, twenty-five per centum ad valorem.

- 1894 { 60. Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this Act, twenty-five per centum ad valorem.  
421. Bromine. (Free.)
- 1890 { 76. Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this Act, twenty-five per centum ad valorem.  
521. Bromine. (Free.)
- 1897 4. Alumina, hydrate of, or refined bauxite, six-tenths of one cent per pound; alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, one-half of one cent per pound.
- 1894 8. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, four-tenths of one cent per pound.
- 1890 9. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, six-tenths of one cent per pound.
- 1897 5. Ammonia, carbonate of, one and one-half cents per pound; muriate of, or sal ammoniac, three-fourths of one cent per pound; sulphate of, three-tenths of one cent per pound.
- 1894 8½. Ammonia, carbonate of, twenty per centum ad valorem; muriate of, or sal ammoniac, ten per centum ad valorem; sulphate of, twenty per centum ad valorem.
- 1890 10. AMMONIA.—Carbonate of, one and three-fourths cents per pound; muriate of, or sal-ammoniac, three-fourths of one cent per pound; sulphate of, one-half of one cent per pound.
- 1897 6. Argols or crude tartar or wine lees crude, containing not more than forty per centum of bitartrate of potash, one cent per pound; containing more than forty per centum of bitartrate of potash, one and one-half cents per pound; tartars and lees crystals, or partly refined argols, containing not more than ninety per centum of bitartrate of potash, and tartrate of soda or potassa, or Rochelle salts, four cents per pound; containing more than ninety per centum of bitartrate of potash, five cents per pound; cream of tartar and patent tartar, six cents per pound.
- 1894 { 380. Argal, or argol, or crude tartar. (Free.)  
73. Tartar, cream of, and patent tartar, twenty per centum ad valorem.
- 1890 { 74. Tartars and lees crystals, partly refined, twenty per centum ad valorem.  
75. Tartrate of soda and potassa, or Rochelle salts, two cents per pound.
- 1890 { 487. Argal, or argol, or crude tartar. (Free.)  
90. Tartar, cream of, and patent tartar, six cents per pound.  
91. Tartars and lees crystals, partly refined, four cents per pound.  
92. Tartrate of soda and potassa, or Rochelle salts, three cents per pound.

- 1897 7. Blacking of all kinds, twenty-five per centum ad valorem.  
 1894 9. Blacking of all kinds, twenty per centum ad valorem. \* \*  
 1890 11. Blacking of all kinds, twenty-five per centum ad valorem.
- 1897 8. Bleaching powder, or chloride of lime, one-fifth of one cent  
 per pound.  
 1894 537. Lime, chloride of, or bleaching powder. (Free.)  
 1890 635. Lime, chloride of, or bleaching powder. (Free.)
- 1897 9. Blue vitriol or sulphate of copper, one-half of one cent per  
 pound.  
 1894 405. Blue vitriol, or sulphate of copper. (Free.)  
 1890 12. Blue vitriol, or sulphate of copper, two cents per pound.
- 1897 10. Bone char, suitable for use in decolorizing sugars, twenty  
 per centum ad valorem.  
 1894 9. \* \* Bone char suitable for use in decolorizing sugars,  
 twenty per centum ad valorem.
- 1890 13. Boné char, suitable for use in decolorizing sugars, twenty-  
 five per centum ad valorem.
- 1897 11. Borax, five cents per pound; borates of lime or soda, or  
 other borate material not otherwise provided for, containing  
 more than thirty-six per centum of anhydrous boracic acid, four  
 cents per pound; borates of lime or soda, or other borate mate-  
 rial not otherwise provided for, containing not more than thirty-  
 six per centum of anhydrous boracic acid, three cents per pound.
- 1894 10. Borax, crude, or borate of soda, two cents per pound; borate  
 of lime, one and one-half cents per pound. Refined borax, two  
 cents per pound.
- 1890 14. Borax, crude, or borate of soda, or borate of lime, three  
 cents per pound; refined borax, five cents per pound.
- 1897 12. Camphor, refined, six cents per pound.  
 1894 10½. Camphor, refined, ten per centum ad valorem.  
 1890 15. Camphor, refined, four cents per pound.
- 1897 13. Chalk (not medicinal nor prepared for toilet purposes)  
 when ground, precipitated naturally or artificially, or otherwise  
 prepared, whether in the form of cubes, blocks, sticks or disks,  
 or otherwise, including tailors', billiard, red, or French chalk,  
 one cent per pound. Manufactures of chalk not specially pro-  
 vided for in this Act, twenty-five per centum ad valorem.
- 1894 11. Chalk, prepared, precipitated, French, red, and all other  
 chalk preparations not specially provided for in this Act, twenty  
 per centum ad valorem.
- 1890 16. Chalk, prepared, precipitated, French, and red, one cent  
 per pound; all other chalk preparations not specially provided  
 for in this act, twenty per centum ad valorem.
- 1897 14. Chloroform, twenty cents per pound.  
 1894 13. Chloroform, twenty-five cents per pound.  
 1890 17. Chloroform, twenty-five cents per pound.
- 1897 15. Coal-tar dyes or colors, not specially provided for in this  
 Act, thirty per centum ad valorem; all other products or prepa-  
 rations of coal tar, not colors or dyes and not medicinal, not  
 specially provided for in this Act, twenty per centum ad valorem.

1894 { 14. All coal-tar colors or dyes, by whatever name known, and not specially provided for in this Act, twenty-five per centum ad valorem.

443. \* \* \* all preparations except medicinal coal tar preparations and products of coal tar, not colors or dyes, not specially provided for in this Act. (Free.)

1890 { 18. All coal-tar colors or dyes, by whatever name known, and not specially provided for in this Act, thirty-five per centum ad valorem.

19. All preparations of coal-tar, not colors or dyes, not specially provided for in this Act, twenty per centum ad valorem.

1897 16. Cobalt, oxide of, twenty-five cents per pound.

1894 14½. Cobalt, oxide of, twenty-five cents per pound.

1890 20. Cobalt, oxide of, thirty cents per pound.

1897 17. Collodion and all compounds of pyroxylin, whether known as celluloid or by any other name, fifty cents per pound; rolled or in sheets, unpolished, and not made up into articles, sixty cents per pound; if in finished or partly finished articles, and articles of which collodion or any compound of pyroxylin is the component material of chief value, sixty-five cents per pound and twenty-five per centum ad valorem.

1894 15. Collodion and all compounds of pyroxyline, by whatever name known, forty cents per pound; rolled or in sheets, but not made up into articles, fifty cents per pound; if in finished or partly finished articles, forty-five per centum ad valorem.

1890 21. Collodion and all compounds of pyroxyline, by whatever name known, fifty cents per pound; rolled or in sheets, but not made up into articles, sixty cents per pound; if in finished or partly finished articles, sixty cents per pound and twenty-five per centum ad valorem.

1897 18. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

1894 16. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

1890 22. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

1897 19. Copperas or sulphate of iron, one-fourth of one cent per pound.

1894 455. Copperas, or sulphate of iron. (Free.)

1890 23. Copperas or sulphate of iron, three-tenths of one cent per pound.

1897 20. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are drugs and not edible, but which are advanced in value or condition by refining, grinding, or other process, and not specially provided for in this Act, one-fourth of one cent per pound, and in addition thereto ten per centum ad valorem.

1894 16½. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible, but which are advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act, ten per centum ad valorem.

1890 24. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nut-galls, fruits, flowers, dried fibers grains, gums, and gum resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this act, ten per centum ad valorem.

1897 21. Ethers: Sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars per pound; ethers of all kinds not specially provided for in this Act, one dollar per pound: *Provided*, That no article of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

1894 17. Ethers, sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars per pound; ether of all kinds not specially provided for in this Act, one dollar per pound.

1890 25. Ethers sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars and fifty cents per pound; ethers of all kinds not specially provided for in this act, one dollar per pound.

1897 22. Extracts and decoctions of logwood and other dyewoods, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, seven-eighths of one cent per pound; extracts of quebracho and of hemlock bark, one-half of one cent per pound; extracts of sumac, and of woods other than dyewoods, not specially provided for in this Act, five-eighths of one cent per pound.

1894 18. Extracts and decoctions of logwood and other dyewoods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, and extracts of hemlock bark, ten per centum ad valorem.

1890 26. Extracts and decoctions of logwood and other dye-woods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this act, seven-eighths of one cent per pound; extracts of hemlock bark one-half of one cent per pound.

✓ 1897 23. Gelatin, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, valued at not above ten cents per pound, two and one-half cents per pound; valued at above ten cents per pound and not above thirty-five cents per pound, twenty-five per centum ad valorem; valued above thirty-five cents per pound, fifteen cents per pound and twenty per centum ad valorem.

- 1894 19. Gelatine, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, twenty-five per centum ad valorem.
27. Gelatine, glue, and isinglass or fish-glue, valued at not above seven cents per pound, one and one-half cents per pound; valued at above seven cents per pound and not above thirty cents per pound, twenty-five per centum ad valorem; valued at above thirty cents per pound, thirty per centum ad valorem.
- 1897 24. Glycerin, crude, not purified, one cent per pound; refined, three cents per pound.
- 1894 20. Glycerine, crude, not purified, one cent per pound; refined, three cents per pound.
- 1890 28. Glycerine, crude, not purified, one and three-fourths cents per pound. Refined, four and one-half cents per pound.
- 1897 25. Indigo, extracts, or pastes of, three-fourths of one cent per pound; carmined, ten cents per pound.
- 1894 514. Indigo, and extracts or pastes of, and carmines. (Free.)
- 1890 29. Indigo, extracts, or pastes of, three fourths of one cent per pound; carmined, ten cents per pound.
- 1897 26. Ink and ink powders, twenty-five per centum ad valorem.
21. Ink and ink powders, printers' ink, and all other ink not specially provided for in this Act, twenty-five per centum ad valorem.
- 1894 specially provided for in this Act, twenty-five per centum ad valorem.
- 1890 30. Ink and ink-powders, printers' ink, and all other ink not specially provided for in this act, thirty per centum ad valorem.
- 1897 27. Iodine, resublimed, twenty cents per pound.
- 1894 515. Iodine, \* \* \* resublimed. (Free.)
- 1890 31. Iodine, resublimed, thirty cents per pound.
- 1897 28. Iodoform, one dollar per pound.
- 1894 22. Iodoform, one dollar per pound.
- 1890 32. Iodoform, one dollar and fifty cents per pound.
- 1897 29. Licorice, extracts of, in paste, rolls, or other forms, four and one-half cents per pound.
- 1894 23. Licorice, extracts of, in paste, rolls, or other forms, five cents per pound.
- 1890 33. Licorice, extracts of, in paste, rolls, or other forms, five and one-half cents per pound.
- 1897 30. Chiclé, ten cents per pound.
1894. [NOTE.—Not enumerated, but was free under paragraph 470, page 151.]
1890. [NOTE.—Not enumerated, but was free under paragraph 560, page 151.]
- 1897 31. Magnesia, carbonate of, medicinal, three cents per pound; calcined, medicinal, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.
- 1894 { 24. Magnesia, carbonate of, medicinal, three cents per pound; calcined, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.
542. Magnesia, sulphate of, or Epsom salts. (Free.)
- [NOTE.—By mistake this article was enumerated twice in the law of 1894, but was admitted free under paragraph 542.]
- 1890 34. Magnesia, carbonate of, medicinal, four cents per pound; calcined, eight cents per pound; sulphate of, or Epsom salts, three-tenths of one cent per pound.

## OILS:

- 1897 32. Alizarin assistant, sulpho-ricinoleic acid, and ricinoleic acid, by whatever name known, whether liquid, solid, or in paste, in the manufacture of which fifty per centum or more of castor oil is used, thirty cents per gallon; in the manufacture of which less than fifty per centum of castor oil is used, fifteen cents per gallon; all other alizarin assistant, not specially provided for in this Act, thirty per centum ad valorem.
- 1894 26. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, thirty per centum ad valorem.
- 1890 36. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, containing fifty per centum or more of castor oil, eighty cents per gallon; containing less than fifty per centum of castor oil, forty cents per gallon; all other, thirty per centum ad valorem.
- 1897 33. Castor oil, thirty-five cents per gallon.
- 1894 27. Castor oil, thirty-five cents per gallon.
- 1890 37. Castor oil, eighty cents per gallon.
- 1897 34. Cod-liver oil, fifteen cents per gallon.
- 1894 28. Cod-liver oil, twenty per centum ad valorem.
- 1890 38. Cod-liver oil, fifteen cents per gallon.
- 1897 35. Cotton-seed oil, four cents per gallon of seven and one-half pounds weight.
- 1894 [NOTE.—Cotton-seed oil was free under paragraph 568, page 160.]
- 1890 39. Cotton-seed oil, ten cents per gallon of seven and one-half pounds weight.
- 1897 36. Croton oil, twenty cents per pound.
- 1894 [NOTE.—Croton oil was free under paragraph 568, page 160.]
- 1890 40. Croton oil, thirty cents per pound.
- 1897 37. Flaxseed, linseed, and poppy-seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.
- 1894 29. Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.
- 1890 41. Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized, thirty-two cents per gallon of seven and one-half pounds weight.
- 1897 38. Fusel oil, or amylic alcohol, one-fourth of one cent per pound.
- 1894 30. Fusel oil, or amylic alcohol, ten per centum ad valorem.
- 1890 42. Fusel oil, or amylic alcohol, ten per centum ad valorem.
- 1897 39. Hemp-seed oil and rape-seed oil, ten cents per gallon.
- 1894 31. Hemp-seed oil and rape-seed oil, ten cents per gallon.
- 1890 43. Hemp-seed oil and rape-seed oil, ten cents per gallon.
- 1897 40. Olive oil, not specially provided for in this Act, forty cents per gallon; in bottles, jars, tins, or similar packages, fifty cents per gallon.
- 1894 32. Olive oil, fit for salad purposes, thirty-five cents per gallon.
- 1890 44. Olive oil, fit for salad purposes, thirty-five cents per gallon.



- 1897 41. Peppermint oil, fifty cents per pound.  
 1894 33. Peppermint oil, twenty-five per centum ad valorem.  
 1890 45. Peppermint oil, eighty cents per pound.
- 1897 42. Seal, herring, whale, and other fish oil, not specially provided for in this Act, eight cents per gallon.  
 1894 34. Seal, herring, whale, and other fish oil not specially provided for in this Act, twenty-five per centum ad valorem.  
 1890 46. Seal, herring, whale, and other fish oil not specially provided for in this act, eight cents per gallon.

1897 43. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia, one dollar per pound; morphia or morphine, sulphate of, and all alkaloids or salts of opium, one dollar per ounce; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this Act, forty per centum ad valorem; opium containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

35. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this Act, twenty per centum ad valorem.

1894 36. Opium containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

25. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

569. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia. (Free.)

47. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this Act, forty per centum ad valorem.

1890 48. Opium containing less than nine per centum of morphia, and opium prepared for smoking, twelve dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

35. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

663. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia. (Free.)

#### PAINTS, COLORS, AND VARNISHES:

1897 44. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, seventy-five cents per ton; manufactured, five dollars and twenty-five cents per ton.

1894 37. Baryta, sulphate of, or barytes, manufactured, three dollars per ton.

395. \* \* \* baryta, sulphate of, or barytes, unmanufactured, including barytes earth. (Free.)

49. Baryta, sulphate of, or barytes, including barytes earth, 1890 unmanufactured, one dollar and twelve cents per ton; manufactured, six dollars and seventy-two cents per ton.

45. Blues, such as Berlin, Prussian, Chinese, and all others, 1897 containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, eight cents per pound.

38. Blues, such as Berlin, Prussian, Chinese, and all others, 1894 containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; and in pulp or mixed with water, six cents per pound on the material contained therein when dry.

50. Blues, such as Berlin, Prussian, Chinese, and all others, 1890 containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; in pulp or mixed with water six cents per pound on the material contained therein when dry.

46. Blanc-fixe, or artificial sulphate of barytes, and satin white, 1897 or artificial sulphate of lime, one-half of one cent per pound.

39. Blanc-fixe, or artificial sulphate of barytes and satin white, 1894 or artificial sulphate of lime, twenty-five per centum ad valorem.

51. Blanc-fixe, or satin white, or artificial sulphate of barytes, 1890 three-fourths of one cent per pound.

47. Black, made from bone, ivory, or vegetable substance, by 1897 whatever name known, including bone black and lampblack, dry or ground in oil or water, twenty-five per centum ad valorem.

40. Black, made from bone, ivory, or vegetable, under whatever 1894 name known, including bone black and lampblack, dry or ground in oil or water, twenty per centum ad valorem.

52. Black, made from bone, ivory, or vegetable, under whatever 1890 name known, including bone black and lamp-black, dry or ground in oil or water, twenty-five per centum ad valorem.

48. Chrome yellow, chrome green, and all other chromium 1897 colors in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water, four and one-half cents per pound.

41. Chrome yellow, chrome green, and all other chromium 1894 colors in which lead and bichromate of potash or soda are component parts, dry or ground in or mixed with oil, or in pulp or mixed with water, three cents per pound on the material contained therein when dry.

53. Chrome yellow, chrome green, and all other chromium 1890 colors in which lead and bichromate of potash or soda are component parts, dry, or ground in or mixed with oil, four and one-half cents per pound; in pulp or mixed with water, four and one-half cents per pound on the material contained therein when dry.

49. Ocher and ochery earths, sienna and sienna earths, and 1897 umber and umber earths, not specially provided for, when crude or not powdered, washed or pulverized, one-eighth of one cent per pound; if powdered, washed or pulverized, three-eighths of one cent per pound; if ground in oil or water, one and one-half cents per pound.

- 1894 { 42. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, ground in oil, one and one-fourth of one cent per pound.  
566. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, not specially provided for in this Act, dry. (Free.)
- 1890 54. Ocher and ochery earths, sienna and sienna earths, umber and umber earths not specially provided for in this act, dry, one-fourth of one cent per pound; ground in oil, one and one-half cents per pound.
- 1897 50. Orange mineral, three and three-eighths cents per pound.
- 1894 51. Orange mineral, one and three-quarters cents per pound; \* \*
- 1890 65. Orange mineral, three and one-half cents per pound.
- 1897 51. Red lead, two and seven-eighths cents per pound.
- 1894 51. \* \* red lead, one and one-half cents per pound.
- 1890 66. Red lead, three cents per pound.
- 1897 52. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three and three-fourths cents per pound.
- 1894 43. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three cents per pound.
- 1890 { 55. Ultramarine blue, four and one-half cents per pound.  
58. Wash blue, containing ultramarine, three cents per pound.
- 1897 53. Varnishes, including so-called gold size or japan, thirty-five per centum ad valorem; spirit varnishes, one dollar and thirty-two cents per gallon and thirty-five per centum ad valorem.
- 1894 44. Varnishes, including so-called gold size or japan, twenty-five per centum ad valorem; and on spirit, varnishes for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.
- 1890 56. Varnishes, including so-called gold size or japan, thirty-five per centum ad valorem; and on spirit varnishes for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.
- 1897 54. Vermilion red, and other colors containing quicksilver, dry or ground in oil or water, ten cents per pound; when not containing quicksilver but made of lead or containing lead, five cents per pound.
- 1894 45. Vermilion red, and other colors containing quicksilver, dry or ground in oil or water, twenty per centum ad valorem; vermilion red, not containing quicksilver but made of lead or containing lead, six cents per pound.
- 1890 57. Vermilion red, and colors containing quicksilver, dry or ground in oil or water, twelve cents per pound.
- 1897 55. White lead, white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, two and seven-eighths cents per pound.

1894 52. White lead, and white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, one and one-half cents per pound.

1890 67. White lead, and white paint containing lead, dry or in pulp, or ground or mixed with oil, three cents per pound.

1897 56. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one cent per pound.

1894 46. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one-half of one cent per pound.

1890 59. Whiting and Paris white, dry, one-half of one cent per pound; ground in oil, or putty, one cent per pound.

1897 57. Zinc, oxide of, and white paint or pigment containing zinc, but not containing lead, dry, one cent per pound; ground in oil, one and three-fourths cents per pound; sulfid of zinc white, or white sulphide of zinc, one and one-fourth cents per pound; chloride of zinc and sulphate of zinc, one cent per pound.

1894 47. Zinc, oxide of, and white paint or pigment containing zinc, dry or ground in oil, one cent per pound.

[NOTE.—Sulfid of zinc white, chloride of zinc, and sulphate of zinc, not enumerated; were probably dutiable under paragraph 60, page 7, at 25 per cent.]

1890 60. Zinc, oxide of, and white paint, containing zinc, but not containing lead; dry, one and one-fourth cents per pound; ground in oil, one and three-fourth cents per pound.

[NOTE.—Sulfid of zinc white, chloride of zinc, and sulphate of zinc, not enumerated; were probably dutiable under paragraph 76, page 7, at 25 per cent.]

1897 58. All paints, colors, pigments, lakes, crayons, smalts and frostings, whether crude or dry or mixed, or ground with water or oil or with solutions other than oil, not otherwise specially provided for in this Act, thirty per centum ad valorem; all paints, colors and pigments, commonly known as artists' paints or colors, whether in tubes, pans, cakes or other forms, thirty per centum ad valorem.

1894 48. All other paints, colors, and pigments, whether dry or mixed, or ground in water or oil, or other solutions, including all colors in tubes, lakes, crayons, smalts, and frostings, and not specially provided for in this Act, twenty-five per centum ad valorem.

1890 61. All other paints and colors, whether dry or mixed, or ground in water or oil, including lakes, crayons, smalts, and frostings, not specially provided for in this act, and artists' colors of all kinds, in tubes or otherwise, twenty-five per centum ad valorem; all paints and colors, mixed or ground with water or solutions other than oil, and commercially known as artists' water color paints, thirty per centum ad valorem.

1897 59. Paris green, and London purple, fifteen per centum ad valorem.

1894 59½. Paris green and London purple, twelve and one-half per centum ad valorem.

1890 [NOTE.—Dutiable at 25 per cent, under paragraph 61, page 16.]

- 1897 60. Lead: Acetate of, white, three and one-fourth cents per pound; brown, gray, or yellow, two and one-fourth cents per pound; nitrate of, two and one-half cents per pound; litharge, two and three-fourth cents per pound.
- 1894 { 49. Acetate of lead, white, two and three-quarters cents per pound; brown, one and three-quarters cents per pound; litharge, one and one-half cents per pound.
- 1890 { 50. Nitrate of lead, one and one-half cents per pound.  
62. Acetate of lead, white, five and one-half cents per pound; brown, three and one-half cents per pound.  
63. Litharge, three cents per pound.  
64. Nitrate of lead, three cents per pound.
- 1897 61. Phosphorus, eighteen cents per pound.
- 1894 53. Phosphorus, fifteen cents per pound.
- 1890 68. Phosphorus, twenty cents per pound.

# POTASH:

- 1897 62. Bichromate and chromate of, three cents per pound.
- 1894 54. Bichromate and chromate of, twenty-five per centum ad valorem.
- 1890 69. Bichromate and chromate of, three cents per pound.
- 1897 63. Caustic or hydrate of, refined, in sticks or rolls, one cent per pound; chlorate of, two and one-half cents per pound.
- 1894 595. \* \* \* Caustic potash, or hydrate of, including refined in sticks or rolls. \* \* \* Chlorate of potash. \* \* \* (Free.)
- 1890 { 70. Caustic or hydrate of, refined in sticks or rolls, one cent per pound.  
685. \* \* \* Chlorate of potash. \* \* \* (Free.)
- 1897 64. Hydriodate, iodide, and iodate of, twenty-five cents per pound.
- 1894 55. Hydriodate, iodide, and iodate of, twenty-five cents per pound.
- 1890 71. Hydriodate, iodide, and iodate of, fifty cents per pound.
- 1897 65. Nitrate of, or saltpeter, refined, one-half cent per pound.
- 1894 56. Nitrate of, or saltpeter, refined, one-half of one cent per pound.
- 1890 72. Nitrate of, or saltpeter, refined, one cent per pound.

- 1897 66. Prussiate of, red, eight cents per pound; yellow, four cents per pound; cyanide of potassium, twelve and one-half per centum ad valorem.
- 1894 57. Prussiate of, red, or yellow, twenty-five per centum ad valorem.

[NOTE.—Cyanide of potassium not enumerated, but was dutiable under paragraph 60, page 7, at 25 per cent.]

- 1890 73. Prussiate of, red, ten cents per pound; yellow, five cents per pound.

[NOTE.—Cyanide of potassium not enumerated, but was dutiable under paragraph 76, page 7, at 25 per cent.]

## PREPARATIONS:

1897 67. Medicinal preparations containing alcohol, or in the preparation of which alcohol is used, not specially provided for in this Act, fifty-five cents per pound, but in no case shall the same pay less than twenty-five per centum ad valorem.

1894 58. All medicinal preparations, including medicinal coal-tar preparations and medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this Act, fifty cents per pound: *Provided*, That no such preparation shall pay less than twenty-five per centum ad valorem.

12. Chloral hydrate, twenty-five per centum ad valorem.

1890 74. All medicinal preparations, including medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this act, fifty cents per pound.

1897 68. Medicinal preparations not containing alcohol or in the preparation of which alcohol is not used, not specially provided for in this Act, twenty-five per centum ad valorem; calomel and other mercurial medicinal preparations, thirty-five per centum ad valorem.

1894 59. All medicinal preparations, not specially provided for in this Act, twenty-five per centum ad valorem.

1890 75. All medicinal preparations, including medicinal proprietary preparations, of which alcohol is not a component part, and not specially provided for in this act, twenty-five per centum ad valorem; calomel and other mercurial medicinal preparations, thirty-five per centum ad valorem.

1897 69. Plasters, healing or curative, of all kinds, and court-plaster, thirty-five per centum ad valorem.

1894 [NOTE.—Not enumerated, but dutiable under paragraph 59, page 18, at 25 per cent.]

1890 [NOTE.—Not enumerated, but dutiable under paragraph 75, page 18, at 25 per cent.]

1897 70. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and other toilet articles, and articles of perfumery, whether in sachets or otherwise, not containing alcohol or in the manufacture of which alcohol is not used, and not specially provided for in this Act, fifty per centum ad valorem.

1894 61. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and all toilet preparations, and articles of perfumery, not specially provided for in this Act, forty per centum ad valorem.

1890 77. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and tonics, including all known as toilet preparations, not specially provided for in this Act, fifty per centum ad valorem.

1897 71. Santonin, and all salts thereof containing eighty per centum or over of santoin, one dollar per pound.

1894 62. Santonine, and all salts thereof containing eighty per centum or over of santoinine, one dollar per pound.

- 1890 78. Santonine, and all salts thereof containing eighty per centum or over of santonine, two dollars and fifty cents per pound.

SOAP:

- 1897 72. Castile soap, one and one-fourth cents per pound; fancy, perfumed, and all descriptions of toilet soap, including so-called medicinal or medicated soaps, fifteen cents per pound; all other soaps not specially provided for in this Act, twenty per centum ad valorem.

- 1894 63. Castile soap, twenty per centum ad valorem; fancy, perfumed, and all descriptions of toilet and medicinal or medicated soap, thirty-five per centum ad valorem; all other soaps, not specially provided for in this Act, ten per centum ad valorem.

- 1890 79. Soap: Castile soap, one and one-fourth cents per pound; fancy, perfumed, and all descriptions of toilet soap, fifteen cents per pound; all other soaps, not specially provided for in this act, twenty per centum ad valorem.

SODA:

- 1897 73. Bicarbonate of soda, or supercarbonate of soda, or saleratus, and other alkalies containing fifty per centum or more of bicarbonate of soda, three-fourths of one cent per pound.

- 1894 64. Bicarbonate of soda or supercarbonate of soda or saleratus, one-half cent per pound.

- 1890 80. Bicarbonate of soda or supercarbonate of soda or saleratus, one cent per pound.

- 1897 74. Bichromate and chromate of soda, two cents per pound.

- 1894 66. Bichromate and chromate of, twenty-five per centum ad valorem.

- 1890 82. Bichromate and chromate of, three cents per pound.

- 1897 75. Crystal carbonate of soda, or concentrated soda crystals, or monohydrate, or sesquicarbonate of soda, three-tenths of one cent per pound; chlorate of soda, two cents per pound.

- 1894 { 67. \* \* \* soda crystals, one-eighth of one cent per pound; \* \* \*
- 1890 { 621. Soda, \* \* \* chlorate of. (Free.)
- 1890 { 83. \* \* \* soda crystals, \* \* \* one-fourth of one cent per pound.
- 1890 { 709. Soda, \* \* \* chlorate of. (Free.)

- 1897 76. Hydrate of, or caustic soda, three-fourths of one cent per pound; nitrite of soda, two and one-half cents per pound; hyposulphite and sulphide of soda, one-half of one cent per pound.

- 1894 65. Hydrate of, or caustic soda, one-half of one cent per pound.

[NOTE.—Nitrite, hyposulphite, and sulphide of soda, not enumerated; were probably dutiable under paragraph 60, page 7, at 25 per cent.]

- 1890 81. Hydrate of, or caustic soda, one cent per pound.

[NOTE.—Nitrite, hyposulphite, and sulphide of soda, not enumerated; were probably dutiable under paragraph 76, page 7, at 25 per cent.]

- 1897 77. Sal soda, or soda crystals, not concentrated, two-tenths of one cent per pound.
- 1894 67. Sal soda, or soda crystals, one-eighth of one cent per pound; \* \*
- 1890 83. Sal-soda, or soda-crystals, \* \* one-fourth of one cent per pound.
- 1897 78. Soda ash, three-eighths of one cent per pound; arseniate of soda, one and one-fourth cents per pound.
- 1894 67. \* \* Soda ash, one-fourth of one cent per pound.  
[NOTE.—Arseniate of soda not enumerated, but dutiable under paragraph 60, page 7, at 25 per cent.] \*
- 1890 83. \* \* Soda ash, one-fourth of one cent per pound.  
[NOTE.—Arseniate of soda not enumerated, but dutiable under paragraph 76, page 7, at 25 per cent.]
- 1897 79. Silicate of soda, or other alkaline silicate, one-half of one cent per pound.
- 1894 68. Silicate of soda, or other alkaline silicate, three-eighths of one cent per pound.
- 1890 84. Silicate of soda, or other alkaline silicate, one-half of one cent per pound.
- 1897 80. Sulphate of soda, or salt cake, or niter cake, one dollar and twenty-five cents per ton.
- 1894 622. Sulphate of Soda, or salt cake, or niter cake. (Free.)
- 1890 85. Sulphate of soda, or salt-cake or niter-cake, one dollar and twenty-five cents per ton.
- 1897 81. Sea moss, ten per centum ad valorem.
- 1894 69. \* \* sea moss or Iceland moss, ten per centum ad valorem.
- 1890 [NOTE.—Free under paragraph 653, page 158.]
- 1897 82. Sponges, twenty per centum ad valorem; manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this Act, forty per centum ad valorem.
- 1894 69. Sponges, \* \* ten per centum ad valorem.  
[NOTE.—Manufactures of sponges were probably dutiable under section 3, page 179, at 20 per cent.]
- 1890 86. Sponges, twenty per centum ad valorem.  
[NOTE.—Manufactures of sponges were probably dutiable under section 4, page 179, at 20 per cent.]
- 1897 83. Strychnia, or strychnine, and all salts thereof, thirty cents per ounce.
- 1894 70. Strychnia, or strychnine, and all salts thereof, thirty cents per ounce.
- 1890 87. Strychnia, or strychnine, and all salts thereof, forty cents per ounce.



- 1897 **84.** Sulphur, refined or sublimed, or flowers of, eight dollars per ton.
- 1894 **71.** Sulphur, refined, sublimed, or flowers of, twenty per centum ad valorem.
- 1890 **88.** Sulphur, refined, eight dollars per ton; sublimed, or flowers of, ten dollars per ton.
- 1897 **85.** Sumac, ground, three-tenths of one cent per pound.
- 1894 **72.** Sumac, ground, ten per centum ad valorem.
- 1890 **89.** Sumac, ground, four-tenths of one cent per pound.
- 1897 **86.** Vanillin, eighty cents per ounce.
- 1894 [NOTE.—Not enumerated, but dutiable under paragraph 60, page 7, at 25 per cent.]
- 1890 [NOTE.—Not enumerated, but dutiable under paragraph 76, page 7, at 25 per cent.]

#### SCHEDULE B.—EARTHS, EARTHENWARE, AND GLASSWARE.

##### BRICK AND TILE:

- 1897 **87.** Fire-brick, weighing not more than ten pounds each, not glazed, enameled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton; glazed, enameled, ornamented, or decorated, forty-five per centum ad valorem; brick, other than fire-brick, not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, twenty-five per centum ad valorem; if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, forty-five per centum ad valorem.
- 1894 { **76.** Brick, not glazed, enameled, ornamented, or decorated in any manner, twenty-five per centum ad valorem; glazed, enameled, ornamented, or decorated, thirty per centum ad valorem.
- 1890 { **77.** Magnesic fire-brick, one dollar per ton.
- 1890 **93.** Fire-brick, not glazed, enameled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton; glazed, enameled, ornamented, or decorated, forty-five per centum ad valorem.

[NOTE.—Brick, other than fire-brick, see paragraph 94 below.]

- 1897 **88.** Tiles, plain unglazed, one color, exceeding two square inches in size, four cents per square foot; glazed, encaustic, ceramic mosaic, vitrified, semi-vitrified, flint, spar, embossed, enameled, ornamental, hand painted, gold decorated, and all other earthenware tiles, valued at not exceeding forty cents per square foot, eight cents per square foot; exceeding forty cents per square foot, ten cents per square foot and twenty-five per centum ad valorem.
- 1894 **78.** Tiles, plain, not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, and encaustic, forty per centum ad valorem.
- 1890 **94.** Tiles and brick, other than fire brick, not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, and all encaustic, forty-five per centum ad valorem.

## CEMENT, LIME, AND PLASTER:

- 1897 89. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, twenty per centum ad valorem.
- 1894 79. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, ten per centum ad valorem.
- 1890 95. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, twenty per centum ad valorem.
- 1897 90. Lime, five cents per one hundred pounds, including weight of barrel or package.
- 1894 80. Lime, five cents per one hundred pounds, including weight of barrel or package.
- 1890 96. Lime, six cents per one hundred pounds, including weight of barrel or package.
- 1897 91. Plaster rock or gypsum, crude, fifty cents per ton; if ground or calcined, two dollars and twenty five cents per ton; pearl hardening for paper makers' use, twenty per centum ad valorem.
- 1894 { 81. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and twenty-five cents per ton.
- 1894 { 588. Plaster of Paris and sulphate of lime, unground. (Free.)  
[NOTE.—Pearl hardening not enumerated; was dutiable under paragraph 39 at 25 per cent.]
- 1890 { 97. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and seventy-five cents per ton.
- 1890 { 680. Plaster of Paris and sulphate of lime, unground. (Free.)  
[NOTE.—Pearl hardening not enumerated; was dutiable under paragraph 51, page 14, at  $\frac{1}{2}$  cent per lb.]
- 1897 92. Pumice stone, wholly or partially manufactured, six dollars per ton; unmanufactured, fifteen per centum ad valorem.
- 1894 { 598. Pumice. (Free.)
- 1890 { 638. \* \* pumice stone, \* \* (Free.)
- 1890 { 688. Pumice. (Free.)
- 1890 { 723. \* \* pumice stone, \* \* (Free.)

## CLAYS OR EARTHS:

- 1897 93. Clays or earths, unwrought or unmanufactured, not specially provided for in this Act, one dollar per ton; wrought or manufactured, not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars and fifty cents per ton; limestone rock asphalt containing not more than fifteen per centum of bitumen, fifty cents per ton; asphaltum and bitumen, not specially provided for in this Act, crude, if not dried, or otherwise advanced in any manner, one dollar and fifty cents per ton; if dried or otherwise advanced in any manner, three dollars per ton; bauxite, or beauxite, crude, not refined or otherwise advanced in condition from its natural state, one dollar per ton; fullers' earth, unwrought and unmanufactured, one dollar and fifty cents per ton; wrought or manufactured, three dollars per ton.

- 1894 { 82. Clays or earths, unwrought or unmanufactured, not specially provided for in this Act, one dollar per ton; wrought or manufactured, not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars per ton.  
 390. Asphaltum and bitumen, crude or dried, but not otherwise manipulated or treated. (Free.)  
 396. Bauxite, or beauxite. (Free.)
- 1890 { 98. Clays or earths, unwrought or unmanufactured, not specially provided for in this Act, one dollar and fifty cents per ton; wrought or manufactured, not specially provided for in this Act, three dollars per ton; china clay, or kaolin, three dollars per ton.  
 496. Asphaltum and bitumen, crude. (Free.)  
 501. Bauxite, or beauxite. (Free.)

#### EARTHENWARE AND CHINA:

- 1897 { 94. Common yellow, brown, or gray earthenware, plain, embossed, or salt-glazed common stoneware, and crucibles, all the foregoing not decorated in any manner, twenty-five per centum ad valorem; Rockingham earthenware not decorated, forty per centum ad valorem.

- 1894 { 83. Common yellow and brown earthenware, plain or embossed, common stoneware, and crucibles, not decorated in any manner, twenty per centum ad valorem.

[NOTE.—Rockingham earthenware not enumerated; was dutiable under paragraph 84, page 23, at 30 per cent.]

- 1890 { 99. Common brown earthenware, common stoneware, and crucibles, not ornamented or decorated in any manner, twenty-five per centum ad valorem.

[NOTE.—Rockingham earthenware not enumerated; was dutiable under paragraph 100, page 23, at 55 per cent.]

- 1897 { 95. China, porcelain, parian, bisque, earthen, stone, and crockery ware, including clock cases with or without movements, plaques, ornaments, toys, toy tea sets, charms, vases and statuettes, painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if plain white and without superadded ornamentation of any kind, fifty-five per centum ad valorem.

- 1894 { 84. China, porcelain, parian, bisque, earthen, stone and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, white, not changed in condition by superadded ornamentation or decoration, thirty per centum ad valorem.

- 1890 { 100. China, porcelain, parian, bisque, earthen, stone and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if plain white, and not ornamented or decorated in any manner, fifty-five per centum ad valorem.

- 1897 { 96. All other china, porcelain, parian, bisque, earthen, stone, and crockery ware, and manufactures thereof, or of which the same is the component material of chief value, by whatever name known, not specially provided for in this Act, if painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if not ornamented or decorated, fifty-five per centum ad valorem.

1894 85. China, porcelain, parian, bisque, earthen, stone, and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, painted, tinted, enameled, printed, gilded, or otherwise decorated in any manner, thirty-five per centum ad valorem.

1890 101. All other China, porcelain, parian, bisque, earthen, stone, and crockery ware, and manufactures of the same, by whatsoever designation or name known in the trade, including lava tips for burners, not specially provided for in this act, if ornamented or decorated in any manner, sixty per centum ad valorem; if not ornamented or decorated, fifty-five per centum ad valorem.

1897 97. Articles and wares composed wholly or in chief value of earthy or mineral substances, or carbon, not specially provided for in this Act, if not decorated in any manner, thirty-five per centum ad valorem; if decorated, forty-five per centum ad valorem.

1894 86. All articles composed of earthen or mineral substances, including lava tips for burners, not specially provided for in this Act, if decorated in any manner, forty per centum ad valorem; if not decorated, thirty per centum ad valorem.

1890 [NOTE.—See paragraph 101 above.]

1897 98. Gas retorts, three dollars each; lava tips for burners, ten cents per gross and fifteen per centum ad valorem; carbons for electric lighting, ninety cents per hundred; filter tubes, forty-five per centum ad valorem; porous carbon pots for electric batteries, without metallic connections, twenty per centum ad valorem.

1894 87. Gas retorts, twenty per centum ad valorem.

[NOTE.—Lava tips, carbons, filter tubes, and porous carbon pots, dutiable under paragraph 86 above.]

1890 102. Gas retorts, three dollars each.

[NOTE.—Lava tips, carbons, filter tubes, and porous carbon pots, dutiable under paragraph 101 above.]

#### GLASS AND GLASSWARE:

1897 99. Plain green or colored, molded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered or uncovered demijohns and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for, and whether their contents be dutiable or free, (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof, which shall be dutiable at the rate applicable to their contents) shall pay duty as follows: If holding more than one pint, one cent per pound; if holding not more than one pint and not less than one-fourth of a pint, one and one-half cents per pound; if holding less than one-fourth of a pint, fifty cents per gross: *Provided*, That none of the above articles shall pay a less rate of duty than forty per centum ad valorem.

1894

88. Green and colored, molded, or pressed, and flint and lime glass bottles holding more than one pint, and demijohns and carboys, covered or uncovered, whether filled or unfilled and whether their contents be dutiable or free, and other molded or pressed green and colored and flint or lime bottled glassware, not specially provided for in this Act, three-fourths of one cent per pound; and vials, holding not more than one pint and not less than one-quarter of a pint, one and one-eighth cents per pound; if holding less than one-fourth of a pint, forty cents per gross; all other plain green and colored, molded or pressed, and flint lime and glassware, forty per centum ad valorem.

103. Green, and colored, molded or pressed, and flint, and lime glass bottles, holding more than one pint, and demijohns, and carboys (covered or uncovered), and other molded or pressed green and colored and flint or lime bottle glassware, not specially provided for in this act, one cent per pound. Green, and colored, molded or pressed, and flint, and lime glass bottles, and vials holding not more than one pint and not less than one-quarter of a pint, one and one-half cents per pound; if holding less than one-fourth of a pint, fifty cents per gross.

1890

104. All articles enumerated in the preceding paragraph, if filled, and not otherwise provided for in this act, and the contents are subject to an ad valorem rate of duty, or to a rate of duty based upon the value, the value of such bottles, vials, or other vessels shall be added to the value of the contents for the ascertainment of the dutiable value of the latter; but if filled, and not otherwise provided for in this act, and the contents are not subject to an ad valorem rate of duty, or to rate of duty based on the value, or are free of duty, such bottles, vials, or other vessels shall pay, in addition to the duty, if any, on their contents, the rates of duty prescribed in the preceding paragraph: *Provided*, That no article manufactured from glass described in the preceding paragraph shall pay a less rate of duty than forty per centum ad valorem.

1897

100. Glass bottles, decanters, or other vessels or articles of glass, cut, engraved, painted, colored, stained, silvered, gilded, etched, frosted, printed in any manner or otherwise ornamented, decorated, or ground (except such grinding as is necessary for fitting stoppers), and any articles of which such glass is the component material of chief value, and porcelain, opal, and other blown glassware; all the foregoing, filled or unfilled, and whether their contents be dutiable or free, sixty per centum ad valorem.

1894

90. All glass bottles, decanters, or other vessels or articles of glass, when cut, engraved, painted, colored, printed, stained, etched, or otherwise ornamented or decorated, except such as have ground necks and stoppers only, not specially provided for in this Act, including porcelain or opal glassware, forty per centum ad valorem: *Provided*, That if such articles shall be imported filled, the same shall pay duty, in addition to any duty chargeable upon the contents as if not filled, unless otherwise specially provided for in this Act.

89. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates, forty per centum ad valorem.

111. All cut, engraved, painted, or otherwise ornamented or decorated glass bottles, decanters, or other vessels of glass shall, if filled, pay duty in addition to any duty chargeable on the contents, as if not filled, unless otherwise specially provided for in this act.

1890 { 106. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass, silvered, or looking-glass plates, sixty per centum ad valorem.

107. Chemical glassware for use in laboratory, and not otherwise specially provided for in this act, forty-five per centum ad valorem.

109. Heavy blown glass, blown with or without a mold, not cut or decorated, finished or unfinished, sixty per centum ad valorem.

110. Porcelain or opal glassware, sixty per centum ad valorem.

1897 { 101. Unpolished, cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two and seven-eighths cents per pound; above that, and not exceeding thirty by forty inches square, three and three-eighths cents per pound; above that, and not exceeding forty by sixty inches square, three and seven-eighths cents per pound; above that, four and three-eighths cents per pound: *Provided*, That unpolished cylinder, crown, and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

1894 { 91. Unpolished cylinder, crown and common window glass, not exceeding ten by fifteen inches square, one cent per pound; above that and not exceeding sixteen by twenty-four inches square, one and one-fourth cents per pound; above that, and not exceeding twenty-four by thirty inches square, one and three-fourths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two cents per pound; all above that, two and one eighth cents per pound: *Provided*, That unpolished cylinder, crown and common window glass, imported in boxes, shall be packed fifty square feet per box as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

1890 { 112. Unpolished cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two and seven-eighths cents per pound; all above that, three and one-eighths cents per pound: *Provided*, That unpolished cylinder, crown and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

1897 **102.** Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, fifteen cents per square foot; above that, twenty cents per square foot.

1894 **92.** Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, two and one-half cents per square foot; above that, and not exceeding twenty-four by thirty inches square, four cents per square foot; above that, and not exceeding twenty-four by sixty inches square, fifteen cents per square foot; above that, twenty cents per square foot.

1890 **113.** Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty cents per square foot; above that, forty cents per square foot.

1897 **103.** Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself, not including crown, cylinder, or common window glass, not exceeding sixteen by twenty-four inches square, three-fourths of one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one and one-fourth cents per square foot; all above that, one and three-fourths cents per square foot; and all fluted, rolled, ribbed, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

1894 **93.** Fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding sixteen by twenty-four inches square, three-fourths of one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent per square foot; all above that, one and one-half cents per square foot; and all fluted, rolled, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

1890 **114.** Fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding ten by fifteen inches square, three-fourths of one cent per square foot; above that, and not exceeding sixteen by twenty four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one and one-half cents per square foot; all above that, two cents per square foot; and all fluted, rolled, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass when ground, smoothed or otherwise obscured shall be subject to the same rate of duty as cast polished plate glass unsilvered.

1897 **104.** Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, eight cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-two and one-half cents per square foot; all above that, thirty-five cents per square foot.

1894 **94.** Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-two and one-half cents per square foot; all above that, thirty-five cents per square foot.

1890 **115.** Cast polished plate-glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

1897 **105.** Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches and not exceeding sixteen by twenty-four inches square, eleven cents per square foot; above that, and not exceeding twenty-four by thirty inches square, thirteen cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, thirty-eight cents per square foot.

1894 **95.** Cast polished plate glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-three cents per square foot; all above that, thirty-eight cents per square foot.

1890 **116.** Cast polished plate-glass, silvered, and looking-glass plates, not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot.

1897 **106.** But no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

1894 **96.** But no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.



1890 117. But no looking-glass plates, or plate glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

1897 107. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, silvered or unsilvered, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of five per centum ad valorem in addition to the rates otherwise chargeable thereon.

1894 97. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of ten per centum ad valorem in addition to the rates otherwise chargeable thereon.

1890 118. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, when ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, stained, colored, or otherwise ornamented or decorated, shall be subject to a duty of ten per centum ad valorem in addition to the rates otherwise chargeable thereon.

1897 108. Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished, valued at not over forty cents per dozen, twenty cents per dozen and fifteen per centum ad valorem; valued at over forty cents per dozen and not over one dollar and fifty cents per dozen, forty-five cents per dozen and twenty per centum ad valorem; valued at over one dollar and fifty cents per dozen, fifty per centum ad valorem.

1894 98. Spectacles, eyeglasses, goggles, opera glasses, and other optical instruments and frames for the same, forty per centum ad valorem.

1890 119. Spectacles and eye-glasses, or spectacles and eye-glass frames. sixty per centum ad valorem.

1897 109. Lenses of glass or pebble, ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or coquill glasses, wholly or partly manufactured, with the edges unground, forty-five per centum ad valorem; if with their edges ground or beveled, ten cents per dozen pairs and forty-five per centum ad valorem.

1894 100. Lenses of glass or pebble, wholly or partly manufactured, thirty-five per centum ad valorem.

1890 { 120. On lenses costing one dollar and fifty cents per gross pairs, or less, sixty per centum ad valorem.

1890 { 121. Spectacle and eyeglass lenses with their edges ground or beveled to fit frames, sixty per centum ad valorem. [See also paragraph 122, page 30.]

1897 **110.** Strips of glass, not more than three inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, and glass slides for magic lanterns, forty-five per centum ad valorem.

1894 **101.** \* \* glass slides for magic lanterns, twenty-five per centum ad valorem.

[NOTE.—Strips of glass dutiable at 35 per centum under paragraph 102.]

1890 [NOTE.—Strips of glass and glass slides for magic lanterns dutiable at 60 per centum under paragraph 108, page 30.]

1897 **111.** Opera and field glasses, telescopes, microscopes, photographic and projecting lenses and optical instruments, and frames or mountings for the same; all the foregoing not specially provided for in this Act, forty-five per centum ad valorem.

1894 [NOTE.—Dutiable according to material of chief value.]

1890 [NOTE.—Dutiable according to material of chief value.]

1897 **112.** Stained or painted glass windows, or parts thereof, and all mirrors, not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all glass or manufactures of glass or paste, or of which glass or paste is the component material of chief value, not specially provided for in this Act, forty-five per centum ad valorem.

1894 { **102.** All stained or painted glass windows, or parts thereof, and all mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all manufactures of glass, or of which glass is the component of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

**495.** Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured. (Free.)

1890 { **122.** All stained or painted window-glass and stained or painted glass windows, and hand, pocket, or table mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, of whatever material composed, lenses of glass or pebble, wholly or partly manufactured, and not specially provided for in this act, \* \* \* forty-five per centum ad valorem.

**108.** Thin blown glass, blown with or without a mold, including glass chimneys and all other manufactures of glass, or of which glass shall be the component material of chief value, not specially provided for in this act, sixty per centum ad valorem.

**105.** Flint and lime, pressed glassware, not cut, engraved, painted, etched, decorated, colored, printed, stained, silvered, or gilded, sixty per centum ad valorem.

**590.** Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured. (Free.)

1897 **113.** Fusible enamel, twenty-five per centum ad valorem.

1894 **101.** Fusible enamel, \* \* \* twenty-five per centum ad valorem.

1890 **122.** \* \* fusible enamel, forty-five per centum ad valorem.

## MARBLE AND STONE, AND MANUFACTURES OF:

- 1897 **114.** Marble in block, rough or squared only, sixty-five cents per cubic foot; onyx in block, rough or squared, one dollar and fifty cents per cubic foot; marble or onyx, sawed or dressed, over two inches in thickness, one dollar and ten cents per cubic foot; slabs or paving tiles of marble or onyx,\* containing not less than four superficial inches, if not more than one inch in thickness, twelve cents per superficial foot; if more than one inch and not more than one and one-half inches in thickness, fifteen cents per superficial foot; if more than one and one-half inches and not more than two inches in thickness, eighteen cents per superficial foot; if rubbed in whole or in part, three cents per superficial foot in addition; mosaic cubes of marble, onyx, or stone, not exceeding two cubic inches in size, if loose, one cent per pound and twenty per centum ad valorem; if attached to paper or other material, twenty cents per superficial foot and thirty-five per centum ad valorem.
- 1894 **103.** Marble of all kinds in block, rough or squared only, fifty cents per cubic foot.
- 1894 **104.** Marble, sawed, dressed or otherwise, including marble slabs, mosaic cubes, and marble paving tiles, eighty-five cents per cubic foot (no slab to be computed at less than one inch in thickness). [\*See also paragraph 105 below.]
- 1890 **123.** Marble of all kinds in block, rough or squared, sixty-five cents per cubic foot.
- 1890 **124.** Veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving tiles, one dollar and ten cents per cubic foot (but in measurement no slab shall be computed at less than one inch in thickness).
- ✓ 1897 **115.** Manufactures of agate, alabaster, chalcedony, chrysolite, coral, cornelian, garnet, jasper, jet, malachite, marble, onyx, rock crystal, or spar, including clock cases with or without movements, not specially provided for in this Act, fifty per centum ad valorem.
- 1894 **105.** Manufactures of marble, onyx, or alabaster not specially provided for in this Act, forty-five per centum ad valorem.
- 1894 **351.** Manufactures of \* \* agate, \* \* coral, \* \* jet, \* \* spar, \* \* or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.
- 1890 **125.** Manufactures of marble not specially provided for in this act, fifty per centum ad valorem.
- 1890 **459.** Manufactures of alabaster, \* \* coral, \* \* jet, \* \* spar, \* \* or of which these substances or either of them is the component material of chief value, not specially provided for in this act, twenty-five per centum ad valorem; \* \*
- Stone—
- 1897 **116.** Burr stones, manufactured or bound up into millstones, fifteen per centum ad valorem.
- 1894 **638.** \* \* Burr stone in blocks, \* \* manufactured, or bound up into millstones; \* \* (Free.)
- 1890 **126.** Burr-stones manufactured or bound up into millstones, fifteen per centum ad valorem.

1897 **117.** Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble and onyx, unmanufactured or undressed, not specially provided for in this Act, twelve cents per cubic foot.

1894 **105½.** Freestone, granite, sandstone, limestone and other building or monumental stone, except marble, unmanufactured, or undressed, not specially provided for in this Act, seven cents per cubic foot.

1890 **127.** Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, unmanufactured or undressed, not specially provided for in this act, eleven cents per cubic foot.

1897 **118.** Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble and onyx, not specially provided for in this Act, hewn, dressed, or polished, fifty per centum ad valorem.

1894 **106.** Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, not specially provided for in this Act, hewn, dressed, or polished, thirty per centum ad valorem.

1890 **128.** Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, not specially provided for in this act, hewn, dressed, or polished, forty per centum ad valorem.

1897 **119.** Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

1894 **107.** Grindstones, finished or unfinished, ten per centum ad valorem.

1890 **129.** Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

#### SLATE—

1897 **120.** Slates, slate chimney pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this Act, twenty per centum ad valorem.

1894 { **108.** Slates, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate not specially provided for in this Act, twenty per centum ad valorem.

**109.** Roofing slates, twenty per centum ad valorem.

1890 { **130.** Slates, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate, not specially provided for in this Act, thirty per centum ad valorem.

**131.** Roofing slates, twenty-five per centum ad valorem.

#### SCHEDULE C.—METALS AND MANUFACTURES OF.

1897 **121.** Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites, forty cents per ton: *Provided*, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith; basic slag, ground or unground, one dollar per ton.

- 1894 { 109½. Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, forty cents per ton.  
546. Manganese, oxide and ore of. (Free.)

[NOTE.—Basic slag not enumerated; was probably free-under paragraph 500, page 153, as manure.]

- 1890 { 133. Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, seventy-five cents per ton.  
\* \* \* *And provided further, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith.*

[NOTE.—For balance of paragraph 133, see item of Sulphur, page 168.]

643. Manganese, oxide and ore of. (Free.)

[NOTE.—Basic slag not enumerated; was probably free under paragraph 600, page 153, as manure.]

- 1897 122. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-silicon, wrought and cast scrap iron, and scrap steel, four dollars per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

- 1894 110. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-silicon, wrought and cast scrap iron, and scrap steel, four dollars per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

- 1890 134. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-silicon, wrought and cast scrap iron, and scrap steel, three-tenths of one cent per pound; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

- 1897 123. Bar iron, square iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, round iron not less than seven-sixteenths of one inch in diameter, six-tenths of one cent per pound.

- 1894 112. Bar iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, six-tenths of one cent per pound; round iron not less than three-fourths of one inch in diameter, and square iron not less than three fourths of one inch square, six tenths of one cent per pound; flats less than one inch wide, or less than three eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, six-tenths of one cent per pound.

- 1890 135. Bar-iron, rolled or hammered, comprising flats not less than one inch wide, nor less than three-eighths of one inch thick, eight-tenths of one cent per pound; round iron not less than three-fourths of one inch in diameter, and square iron not less than three fourths of one inch square, nine-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, one cent per pound.

1897 **124.** Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled or hammered iron, not specially provided for in this Act, eight-tenths of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig iron, except castings, shall be subject to a duty of five-tenths of one cent per pound: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton.

1894 **111.** Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this Act, eight-tenths of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig iron, except castings, shall be subject to a duty of five-tenths of one cent per pound: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton.

1890 **136.** Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this act, one and one-tenth cents per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and be subject to a duty of eight-tenths of one cent per pound; and none of the iron above enumerated in this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of not less than twenty-two dollars per ton.

1897 **125.** Beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, five-tenths of one cent per pound.

1894 **113.** Beams, girders, joists, angles, channels, car-truck channels, TT, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, six-tenths of one cent per pound.

1890 **137.** Beams, girders, joists, angles, channels, car-truck channels, TT, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, nine-tenths of one cent per pound.

1897 **126.** Boiler or other plate iron or steel, except crucible plate steel and saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above two cents per pound, six-tenths of one cent per

pound; valued above two cents and not above four cents per pound, one cent per pound; valued at over four cents per pound, twenty-five per centum ad valorem: *Provided*, That all sheets or plates of iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

1894 114. Boiler or other plate iron or steel, except saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above one and one-half cents, six-tenths of one cent per pound; valued above one and one-half cents and not above four cents per pound, thirty per centum ad valorem; valued at over four cents per pound, twenty-five per centum ad valorem: *Provided*, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

1890 138. Boiler or other plate iron or steel, except saw-plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, sixty-five hundredths of one cent per pound; valued above one and four-tenths cents and not above two cents per pound, eight-tenths of one cent per pound; valued above two cents and not above three cents per pound, one and one-tenth cents per pound; valued above three cents and not above four cents per pound, one and five-tenths cents per pound; valued above four cents and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and eight-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, three and one-half cents per pound; valued above thirteen cents per pound, forty-five per centum ad valorem: *Provided*, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

1897 127. Iron or steel anchors or parts thereof, one and one-half cents per pound; forgings of iron or steel, or of combined iron and steel, of whatever shape or whatever degree or stage of manufacture, not specially provided for in this Act, thirty-five per centum ad valorem; antifriction ball forgings of iron or steel, or of combined iron and steel, forty-five per centum ad valorem.

1894 { 126. Anchors, or parts thereof, of iron or steel, mill irons and mill cranks of wrought iron, and wrought iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam engines and locomotives, or parts thereof, one and two-tenths cents per pound.

1894 { 115. Forgings of iron or steel, or forged iron or steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for in this Act, one and one-half cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than thirty-five per centum ad valorem.

1890 153. Anchors, or parts thereof, of iron or steel, mill-irons and mill-cranks of wrought-iron, and wrought-iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, one and eight-tenths cents per pound.

139. Forgings of iron or steel, or forged iron and steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for in this act, two and three-tenths cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than forty-five per centum ad valorem.

1897 128. Hoop, band, or scroll iron or steel, not otherwise provided for in this Act, valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge five-tenths of one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, six-tenths of one cent per pound; thinner than number twenty wire gauge, eight-tenths of one cent per pound: *Provided*, That barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fastenings, shall pay one-tenth of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made; steel bands or strips, untempered, suitable for making band saws, three cents per pound and twenty per centum ad valorem; if tempered, or tempered and polished, six cents per pound and twenty per centum ad valorem.

1894 116. Hoop, band, or scroll iron or steel, except as otherwise provided for in this Act, thirty per centum ad valorem.

1890 140. Hoop, or band, or scroll, or other iron or steel, valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, one and one-tenth cents per pound; thinner than number twenty wire gauge, one and three-tenths cents per pound: *Provided*, That hoop or band iron, or hoop or band steel, cut to length, or wholly or partially manufactured into hoops or ties for baling purposes, barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fastenings, shall pay two-tenths of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made.

1897 129. Hoop or band iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for bailing cotton or any other commodity, five-tenths of one cent per pound.

1894 459. Cotton ties of iron or steel cut to lengths, punched or not punched, with or without buckles, for baling cotton.

1890 [NOTE.—Cotton ties dutiable under paragraph 140 above.]



- 1897 130. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, seven-twentieths of one cent per pound; railway fish-plates or splice-bars, made of iron or steel, four-tenths of one cent per pound.
- 1894 { 117. Railways bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, seven-twentieths of one cent per pound.
- 1890 { 152. Railway fish plates or splice bars, made of iron or steel, twenty-five per centum ad valorem.
- 1890 { 141. Railway bars, made of iron or steel, and railway-bars made in part of steel, T rails, and punched iron or steel flat rails, six-tenths of one cent per pound.
- 1890 { 181. Railway fish-plates or splice-bars, made of iron or steel, one cent per pound.

1897 131. Sheets of iron or steel, common or black, of whatever dimensions, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, eight-tenths of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number thirty-two wire gauge, one and one-tenth cents per pound; thinner than number thirty-two wire gauge, one and two-tenths cents per pound; corrugated or crimped, one and one-tenth cents per pound: *Provided*, That all sheets of common or black iron or steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

1894 118. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, eight-tenths cent per pound; thinner than number twenty-five wire gauge, one and one tenth cents per pound; corrugated or crimped, one and one-tenth cents per pound: *Provided*, That all common or black sheet iron or sheet steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

1890 142. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less: Thinner than number ten and not thinner than number twenty wire gauge, one cent per pound; thinner than number twenty wire gauge, and not thinner than number twenty-five wire gauge, one and one-tenth cents per pound; thinner than number twenty-five wire gauge, one and four-tenths cents per pound; corrugated or crimped, one and four-tenths cents per pound: *Provided*, That all common or black sheet-iron or sheet-steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

1897 132. All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals, shall pay two-tenths of one cent per pound more duty than if the same was not so galvanized or coated.

1894 119. All iron or steel sheets or plates, and all hoop, band or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay one-fourth of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges or forms of common or black sheet or taggers iron or steel.

1890 143. All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay three-fourths of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges, or forms, of common or black sheet or taggers iron or steel; and on and after July first, eighteen hundred and ninety-one, all iron or steel sheets, or plates, or taggers iron coated with tin or lead or with a mixture of which these metals or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, shall pay two and two-tenths cents per pound: *Provided*, That on and after July first, eighteen hundred and ninety-one, manufactures of which tin, tin plates, terne plates, taggers tin, or either of them, are component materials of chief value, and all articles, vessels or wares manufactured, stamped or drawn from sheet-iron or sheet-steel, such material being the component of chief value, and coated wholly or in part with tin or lead or a mixture of which these metals or either of them is a component part, shall pay a duty of fifty-five per centum ad valorem: *Provided further*, That on and after October first, eighteen hundred and ninety-seven, tin plates and terne plates lighter in weight than sixty-three pounds per hundred square feet shall be admitted free of duty, unless it shall be made to appear to the satisfaction of the President (who shall thereupon by proclamation make known the fact) that the aggregate quantity of such plates lighter than sixty-three pounds per hundred square feet produced in the United States during either of the six years next preceding June thirtieth, eighteen hundred and ninety-seven, has equaled one-third the amount of such plates imported and entered for consumption during any fiscal year after the passage of this act, and prior to said October first, eighteen hundred and ninety-seven: *Provided*, That the amount of such plates manufactured into articles exported, and upon which a drawback shall be paid, shall not be included in ascertaining the amount of such importations: *And provided further*, That the amount or weight of sheet iron or sheet steel manufactured in the United States and applied or wrought in the manufacture of articles or wares

tinned or terneplated in the United States, with weight allowance as sold to manufacturers or others, shall be considered as tin and terne plates produced in the United States within the meaning of this act.

1897 **133.** Sheets of iron or steel, polished, planished, or glanced, by whatever name designated, two cents per pound: *Provided*, That plates or sheets of iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which have been pickled or cleaned by acid, or by any other material or process, or which are cold-rolled, smoothed only, not polished, shall pay two-tenths of one cent per pound more duty than the corresponding gauges of common or black sheet iron or steel.

1894 **120.** Sheet iron or sheet steel, polished, planished, or glanced, by whatever name designated, one and three-fourths cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-eighth of one cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

1890 **144.** Sheet-iron or sheet-steel, polished, planished, or glanced, by whatever name designated, two and one-half cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-quarter of one cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

1897 **134.** Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one and one-half cents per pound.

1894 **121.** Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one and one-fifth cents per pound: *Provided*, That the reduction of duty herein provided for shall take effect on and after October first, eighteen hundred and ninety-four. \* \* \*

1890 **145.** Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound until July first, eighteen hundred and ninety-one.

**135.** Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; mill shafting; pressed, sheared, or

stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, two cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

122. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting rods and piston rods; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates not specially provided for in this Act; and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, one and nine-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

146. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and

tapered or beveled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting-rods and piston rods; pressed, sheared, or stamped shapes; saw-plates, wholly or partially manufactured; hammer-molds or swaged steel; gun barrel molds not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates not specially provided for in this act; and steel in all forms and shapes not specially provided for in this act; all of the above valued at one cent per pound or less, four-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, five-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, eight-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, nine-tenths of one cent per pound; valued above two and two-tenths cents, and not above three cents per pound, one and two-tenths cents per pound; valued above three cents and not above four cents per pound, one and six-tenths cents per pound; valued above four cents and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and eight-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, three and one-half cents per pound; valued above thirteen cents and not above sixteen cents per pound, four and two-tenths cents per pound; valued above sixteen cents per pound, seven cents per pound.

#### WIRE:

1897 136. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods, in coils or otherwise, valued at four cents or less per pound, four-tenths of one cent per pound; valued over four cents per pound, three-fourths of one cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire: *Provided further*, That all iron or steel wire rods which have been tempered or treated in any manner or partly manufactured shall pay an additional duty of one-half of one cent per pound.

1894 123. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods, in coils or otherwise, valued at four cents or less per pound, four-tenths cent per pound; valued over four cents per pound, three-fourths cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire.

1890 147. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, and nail rods, whether round, oval, flat, square, or in any other shape, in coils or otherwise, not smaller than number six wire gauge, valued at three and half cents or less per pound, six-tenths of one cent per pound; and iron or steel, flat, with longitudinal ribs for the manufacture of fencing, valued at three cents or less per pound, six-tenths of one cent per pound: *Provided*, That all iron or steel rods, whether rolled or drawn through dies, smaller than number six wire gauge, shall be classed and dutiable as wire.

1897

**137.** Round iron or steel wire, not smaller than number thirteen wire gauge, one and one-fourth cents per pound; smaller than number thirteen and not smaller than number sixteen wire gauge, one and one-half cents per pound; smaller than number sixteen wire gauge, two cents per pound: *Provided*, That all the foregoing valued at more than four cents per pound shall pay forty per centum ad valorem. Iron or steel or other wire not specially provided for in this Act, including such as is commonly known as hat wire, or bonnet wire, crinoline wire, corset wire, needle wire, piano wire, clock wire, and watch wire, whether flat or otherwise, and corset clasps, corset steels and dress steels, and sheet steel in strips, twenty-five one-thousandths of an inch thick or thinner, any of the foregoing, whether uncovered or covered with cotton, silk, metal, or other material, valued at more than four cents per pound, forty-five per centum ad valorem: *Provided*, That articles manufactured from iron, steel, brass, or copper wire, shall pay the rate of duty imposed upon the wire used in the manufacture of such articles, and in addition thereto one and one-fourth cents per pound, except that wire rope and wire strand shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture thereof, and in addition thereto one cent per pound; and on iron or steel wire coated with zinc, tin, or any other metal, two-tenths of one cent per pound in addition to the rate imposed on the wire from which it is made.

1894

**124.** Wire: Round iron or steel wire, all sizes not smaller than thirteen wire gauge, one and one-fourth cents per pound; smaller than thirteen wire gauge, and not smaller than sixteen wire gauge, one and one-half cents per pound; smaller than sixteen wire gauge, two cents per pound; all other iron or steel wire and wire or strip steel, commonly known as crinoline wire, corset wire, drill rods, needle wire, piano wire, clock and watch wires, and all steel wires, whether polished or unpolished, in coils or straightened, and cut to lengths, drawn cold through dies, and hat wire, flat steel wire, or sheet steel in strips, uncovered or covered with cotton, silk, or other material, or metal, and all the foregoing manufactures of iron or steel, of whatever shape or form, valued above four cents per pound, shall pay a duty of forty per centum ad valorem: *Provided*, That articles manufactured from iron or steel wire shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture of such articles and in addition thereto one cent per pound.

**148.** Wire: Wire made of iron or steel, not smaller than number ten wire gauge, one and one-fourth cents per pound; smaller than number ten, and not smaller than number sixteen wire gauge, one and three-fourths cents per pound; smaller than number sixteen and not smaller than number twenty-six wire gauge, two and one-fourth cents per pound; smaller than number twenty-six wire gauge, three cents per pound: *Provided*, That iron or steel wire covered with cotton, silk, or other material, and wires or strip steel, commonly known as crinoline wire, corset-wire, and hat-wire, shall pay a duty of five cents per pound: *And provided further*, That flat steel wire, or sheet steel in strips, whether drawn through dies or rolls, untempered or tempered, of whatsoever width, twenty-five one thousandths of an inch thick or thinner (ready for use or otherwise), shall pay a duty of fifty per centum ad valorem: *And provided further*,

1890 That no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from which it is made either wholly or in part: *And provided further*, That iron or steel wire cloths, and iron or steel wire nettings made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire used in the manufacture of iron or steel wire cloth, or iron or steel wire nettings, and two cents per pound in addition thereto.

There shall be paid on iron or steel wire coated with zinc or tin, or any other metal (except fence-wire and iron or steel, flat, with longitudinal ribs, for the manufacture of fencing), one-half of one cent per pound in addition to the rate imposed on the wire of which it is made; on iron wire rope and wire strand, one cent per pound in addition to the rate imposed on the wire of which it is made; on steel wire rope and wire strand, two cents per pound in addition to the rate imposed on the wire of which they or either of them are made: *Provided further*, That all iron or steel wire valued at more than four cents per pound shall pay a duty of not less than forty-five per centum ad valorem, except that card wire for the manufacture of card clothing shall pay a duty of thirty-five per centum ad valorem.

#### GENERAL PROVISIONS.

1897 138. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.

1894 125. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel.

1890 149. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron and steel.

1897 139. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

1894 [NOTE.—Not provided for in the tariff act of 1894.]

150. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores,

1890 by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

1897 **140.** No article not specially provided for in this Act, which is wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

1894 **121.** \* \* \* No article not specially provided for in this Act, wholly or partly manufactured from tin plate, terne plate, or the sheet, or plate iron or steel herein provided for, or of which such tin plate, terne plate, sheet, or plate iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, or plate iron or steel from which it is made, or of which it shall be the component thereof of chief value.

1890 **151.** No article not specially provided for in this act, wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

1897 **141.** On all iron or steel bars or rods of whatever shape or section which are cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-fourth of one cent per pound in addition to the rates provided in this Act on bars or rods of whatever section or shape which are hot rolled; and on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet-iron or sheet-steel hereinbefore provided for, which are cold rolled, cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only, hereinbefore provided for, there shall be paid one cent per pound in addition to the rates provided in this Act upon plates, strips, or sheets of iron or steel of common or black finish; and on steel circular saw plates there shall be paid one-half of one cent per pound in addition to the rate provided in this Act for steel saw plates.

1894 [NOTE.—Not provided for in the tariff act of 1894.]

**152.** On all iron or steel bars or rods of whatever shape or section, which are cold rolled, cold hammered, or polished



in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-fourth of one cent per pound in addition to the rates provided in this act; and on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet-iron or sheet-steel hereinbefore provided for, which are cold rolled, cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish, or polish better than the grade of cold rolled, smooth only, hereinbefore provided for, there shall be paid one and one-fourth cents per pound in addition to the rates provided in this act upon plates, strips, or sheets of iron or steel of common or black finish; and on steel circular saw plates there shall be paid one cent per pound in addition to the rate provided in this act for steel saw plates.

#### MANUFACTURES OF IRON AND STEEL.

1897 **142.** Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and seven-eighths cents per pound.

1894 **128.** Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and three-fourths cents per pound.

1890 **155.** Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, two and one-half cents per pound.

1897 **143.** Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, valued at not more than six cents per pound, one cent per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

1894 **127.** Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, one and one-half cents per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

1890 **154.** Axles, or parts thereof, axle-bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, two cents per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

1897 **144.** Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.

1894 **129.** Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.

1890 **156.** Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, two and one-fourth cents per pound.

1897 **145.** Bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, whether of iron or steel, one and one-half cents per pound.

1894 **131.** Bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, whether of iron or steel, one and one-half cents per pound.

1890 **158.** Bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, whether of iron or steel, two and one-fourth cents per pound.

1897 **146.** Card-clothing manufactured from tempered steel wire, forty-five cents per square foot; all other, twenty cents per square foot.

1894 **132.** Card clothing manufactured from tempered steel wire, forty cents per square foot; all other, twenty cents per square foot.

1890 **159.** Card-clothing, manufactured from tempered steel wire, fifty cents per square foot; all other, twenty-five cents per square foot.

1897 **147.** Cast-iron pipe of every description, four-tenths of one cent per pound.

1894 **133.** Cast-iron pipe of every description, six-tenths of one cent per pound.

1890 **160.** Cast-iron pipe of every description, nine-tenths of one cent per pound.

1897 **148.** Cast-iron vessels, plates, stove-plates, andirons, sad-irons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this Act, eight-tenths of one cent per pound.

1894 **134.** Cast-iron vessels, plates, stove plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this Act, eight-tenths of one cent per pound.

1890 **161.** Cast-iron vessels, plates, stove-plates, andirons, sad-irons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this act, one and two-tenths cents per pound.

1897 **149.** Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.

1894 **135.** Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.

1890 **162.** Castings of malleable iron not specially provided for in this act, one and three-fourths cents per pound.

1897 **150.** Cast hollow-ware, coated, glazed, or tinned, two cents per pound.

1894 **136.** Cast hollow ware, coated, glazed, or tinned, two cents per pound.

1890 **163.** Cast hollow-ware, coated, glazed, or tinned, three cents per pound.

1897 **151.** Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and one-eighth cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, one and three-eighths cents per pound; less than three-eighths of one inch in diameter and not less than five-sixteenths of one inch in diameter, one and

seven-eighths cents per pound; less than five-sixteenths of one inch in diameter, three cents per pound; but no chain or chains of any description shall pay a lower rate of duty than forty-five per centum ad valorem.

1894 137. Chains of all kinds, made of iron or steel, thirty per centum ad valorem.

1890 164. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and six-tenths cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, one and eight-tenths cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound, but no chain or chains of any description shall pay a lower rate of duty than forty-five per centum ad valorem.

1897 152. Lap welded, butt welded, seamed, or jointed iron or steel boiler tubes, pipes, flues, or stays, not thinner than number sixteen wire gauge, two cents per pound; welded cylindrical furnaces, made from plate metal, two and one-half cents per pound; all other iron or steel tubes, finished, not specially provided for in this Act, thirty-five per centum ad valorem.

1894 130. Boiler or other tubes, pipes, flues, or stays of wrought iron or steel, twenty-five per centum ad valorem.

[NOTE.—Furnaces were dutiable under paragraph 177, page 58, at 35 per cent.]

1890 157. Boiler or other tubes, pipes, flues, or stays of wrought-iron or steel, two and one-half cents per pound.

[NOTE.—Furnaces were dutiable under paragraph 215, page 58, at 45 per cent.]

#### CUTLERY:

1897 153. Penknives or pocketknives, clasp knives, pruning knives, and budding knives of all kinds, or parts thereof, and erasers or manicure knives, or parts thereof, wholly or partly manufactured, valued at not more than forty cents per dozen, forty per centum ad valorem; valued at more than forty cents per dozen and not exceeding fifty cents per dozen, one cent per piece and forty per centum ad valorem; valued at more than fifty cents per dozen and not exceeding one dollar and twenty-five cents per dozen, five cents per piece and forty per centum ad valorem; valued at more than one dollar and twenty-five cents per dozen and not exceeding three dollars per dozen, ten cents per piece and forty per centum ad valorem; valued at more than three dollars per dozen, twenty cents per piece and forty per centum ad valorem: *Provided*, That blades, handles, or other parts of either or any of the foregoing articles, imported in any other manner than assembled in finished knives or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, clasp knives, pruning knives, manicure knives, and erasers valued at more than fifty and not more than one dollar and fifty cents per dozen. Razors and razor blades, finished or unfinished, valued at less than one dollar and fifty cents per dozen, fifty cents per dozen and fifteen per centum ad valorem; valued at one dollar and fifty cents per dozen and less than three dollars per dozen, one dollar per dozen and fifteen per centum ad valorem; valued at three dollars per dozen or more, one dollar and seventy-five cents per dozen and twenty per centum ad valorem. Scissors and shears, and blades for the

same, finished or unfinished, valued at not more than fifty cents per dozen, fifteen cents per dozen and fifteen per centum ad valorem; valued at more than fifty cents and not more than one dollar and seventy-five cents per dozen, fifty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and seventy-five cents per dozen, seventy-five cents per dozen and twenty-five per centum ad valorem.

- 1894 138. Penknives, pocketknives, or erasers, of all kinds, valued at not more than thirty cents per dozen, twenty-five per centum ad valorem; valued at more than thirty cents per dozen and not exceeding fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar per dozen, twenty-five cents per dozen; valued at more than one dollar per dozen and not exceeding one dollar and fifty cents per dozen, forty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, seventy-five cents per dozen; valued at more than three dollars per dozen, fifty per centum ad valorem; and in addition thereto, on all the foregoing valued at more than thirty cents per dozen and not more than three dollars per dozen, twenty-five per centum ad valorem: *Provided*, That blades, handles, or any other parts of any or either of the articles named in this paragraph, imported in any other manner than assembled in penknives, pocketknives, or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, or erasers valued at more than thirty cents per dozen. [See also paragraph 140, page 49.]

- 1890 165. Pen-knives or pocket-knives of all kinds, or parts thereof, and erasers, or parts thereof, wholly or partly manufactured, valued at not more than fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar and fifty cents per dozen, fifty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, one dollar per dozen; valued at more than three dollars per dozen, two dollars per dozen; and in addition thereto on all the above, fifty per centum ad valorem. Razors and razor blades, finished or unfinished, valued at less than four dollars per dozen, one dollar per dozen; valued at four dollars or more per dozen, one dollar and seventy-five cents per dozen; and in addition thereto on all the above razors and razor-blades, thirty per centum ad valorem.

- 1897 154. Swords, sword-blades, and side-arms, thirty-five per centum ad valorem.

- 1894 139. Swords, sword blades, and side arms, thirty-five per centum ad valorem.

- 1890 166. Swords, sword blades, and side arms, thirty-five per centum ad valorem.

- 1897 155. Table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished, with handles of mother-of-pearl, shell or ivory, sixteen cents each; with handles of deer horn, twelve cents each; with handles of hard rubber, solid bone, celluloid or any pyroxyline material, five cents each; with handles of any other material than those above mentioned, one and one-half cents each, and in

addition, on all the above articles, fifteen per centum ad valorem: *Provided*, That none of the above-named articles shall pay a less rate of duty than forty-five per centum ad valorem.

1894 140. Table and carving knives and forks, valued at more than four dollars per dozen pieces, razors and razor blades, wholly or partly finished, scissors and shears, forty-five per centum ad valorem; all other table knives, forks, steels, and all hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives; also all cooks', and butchers' knives, forks, and steels, thirty-five per centum ad valorem.

1890 167. Table-knives, forks, steels, and all butchers', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives of all sizes, finished or unfinished, valued at not more than one dollar per dozen pieces, ten cents per dozen; valued at more than one dollar and not more than two dollars, thirty five cents per dozen; valued at more than two dollars and not more than three dollars, forty cents per dozen; valued at more than three dollars and not more than eight dollars, one dollar per dozen; valued at more than eight dollars, two dollars per dozen; and in addition upon all the above-named articles, thirty per centum ad valorem. All carving and cooks' knives and forks of all sizes, finished or unfinished, valued at not more than four dollars per dozen pieces, one dollar per dozen; valued at more than four dollars and not more than eight dollars, two dollars per dozen pieces; valued at more than eight dollars and not more than twelve dollars, three dollars per dozen pieces; valued at more than twelve dollars, five dollars per dozen pieces; and in addition upon all the above named articles, thirty per centum ad valorem.

1897 156. Files, file-blanks, rasps, and floats, of all cuts and kinds, two and one-half inches in length and under, thirty cents per dozen; over two and one-half inches in length and not over four and one-half inches, fifty cents per dozen; over four and one-half inches in length and under seven inches, seventy-five cents per dozen; seven inches in length and over, one dollar per dozen.

1894 141. Files, file blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, sixty cents per dozen; nine inches in length or over, one dollar per dozen.

1890 168. Files, file-blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and thirty cents per dozen; fourteen inches in length and over, two dollars per dozen.

#### FIREARMS:

1897 157. Muskets, muzzle-loading shotguns, rifles, and parts thereof, twenty-five per centum ad valorem.

1894 142. Muskets, muzzle-loading shotguns, and sporting rifles, and parts thereof, twenty-five per centum ad valorem.

1890 169. Muskets and sporting rifles, twenty-five per centum ad valorem.

**1897** **158.** Double-barreled, sporting, breech-loading shotguns, combination shotguns and rifles, valued at not more than five dollars, one dollar and fifty cents each and in addition thereto fifteen per centum ad valorem; valued at more than five dollars and not more than ten dollars, four dollars each and in addition thereto fifteen per centum ad valorem each; valued at more than ten dollars, six dollars each; double barrels for sporting breech-loading shotguns and rifles further advanced in manufacture than rough bored only, three dollars each; stocks for double-barreled sporting breech-loading shotguns and rifles wholly or partially manufactured, three dollars each; and in addition thereto on all such guns and rifles, valued at more than ten dollars each, and on such stocks and barrels, thirty-five per centum ad valorem; on all other parts of such guns or rifles, and fittings for such stocks or barrels, finished or unfinished, fifty per centum ad valorem: *Provided*, That all double-barrel sporting breech-loading shotguns and rifles imported without a lock or locks or other fittings shall be subject to a duty of six dollars each and thirty-five per centum ad valorem; single-barreled breech-loading shotguns, or parts thereof, except as otherwise specially provided for in this Act, one dollar each and thirty-five per centum ad valorem. Revolving pistols or parts thereof, seventy-five cents each and twenty-five per centum ad valorem.

**1894** **143.** Sporting, breech-loading shotguns, combination shotguns and rifles, and pistols, and parts of all of the foregoing, thirty per centum ad valorem.

**1890** **170.** All double-barrelled, sporting, breech-loading shot-guns valued at not more than six dollars each, one dollar and fifty cents each; valued at more than six dollars and not more than twelve dollars each, four dollars each; valued at more than twelve dollars each, six dollars each; and in addition thereto on all the above, thirty-five per centum ad valorem. Single-barrel breech-loading shot-guns, one dollar each and thirty-five per centum ad valorem. Revolving pistols valued at not more than one dollar and fifty cents each, forty cents each; valued at more than one dollar and fifty cents, one dollar each; and in addition thereto on all the above pistols, thirty-five per centum ad valorem.

**1897** **159.** Sheets, plates, wares, or articles of iron, steel, or other metal, enameled or glazed with vitreous glasses, forty per centum ad valorem.

**1894** **144.** Sheets, plates, wares, or articles of iron, steel, or other metal, enameled or glazed with vitreous glasses, thirty-five per centum ad valorem.

**1890** { **171.** Iron or steel sheets, plates, wares, or articles, enameled or glazed with vitreous glasses, forty-five per centum ad valorem.  
**172.** Iron or steel sheets, plates, wares, or articles, enameled or glazed as above with more than one color, or ornamented, fifty per centum ad valorem.

#### NAILS, SPIKES, TACKS, AND NEEDLES:

**1897** **160.** Cut nails and cut spikes of iron or steel, six-tenths of one cent per pound.

**1894** **145.** Cut nails and cut spikes of iron or steel, twenty-two and one-half per centum ad valorem.

**1890** **173.** Cut nails and cut spikes of iron or steel, one cent per pound.

1897 **161.** Horseshoe nails, hob nails, and all other wrought-iron or steel nails not specially provided for in this Act, two and one-fourth cents per pound.

1894 **146.** Horseshoe nails, hobnails, and all other wrought-iron or steel nails not specially provided for in this Act, thirty per centum ad valorem.

1890 **174.** Horseshoe nails, hob nails, and all other wrought-iron or steel nails not specially provided for in this act, four cents per pound.

1897 **162.** Wire nails made of wrought iron or steel, not less than one inch in length and not lighter than number sixteen wire gauge, one-half of one cent per pound; less than one inch in length and lighter than number sixteen wire gauge, one cent per pound.

1894 **147.** Wire nails made of wrought iron or steel, twenty-five per centum ad valorem.

1890 **175.** Wire nails made of wrought iron or steel, two inches long and longer, not lighter than number twelve wire gauge, two cents per pound; from one inch to two inches in length, and lighter than number twelve and not lighter than number sixteen wire gauge, two and one-half cents per pound; shorter than one inch and lighter than number sixteen wire gauge, four cents per pound.

1897 **163.** Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, one cent per pound.

1894 **148.** Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, twenty-five per centum ad valorem.

1890 **176.** Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought-iron or steel, one and eight-tenths cents per pound.

1897 **164.** Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, one and one-fourth cents per thousand; exceeding sixteen ounces to the thousand, one and one-half cents per pound.

1894 **149.** Cut tacks, brads, or sprigs of all kinds, twenty-five per centum ad valorem.

1890 **177.** Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one-fourth cents per thousand; exceeding sixteen ounces to the thousand, two and three-fourths cents per pound.

1897 **165.** Needles for knitting or sewing machines, including latch needles, one dollar per thousand and twenty-five per centum ad valorem; crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

1894 **150.** Needles for knitting or sewing machines, crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

1890 { **178.** Needles for knitting or sewing machines, crochet-needles and tape-needles and bodkins of metal, thirty-five per centum ad valorem.

{ **179.** Needles, knitting, and all others not specially provided for in this act, twenty-five per centum ad valorem.

## PLATES:

- 1897 166. Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.
- 1894 151. Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.
- 1890 180. Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.
- 1897 167. Rivets of iron or steel, two cents per pound.
- 1894 153. Rivets of iron or steel, twenty-five per centum ad valorem.
- 1890 182. Rivets of iron or steel, two and one-half cents per pound.

## SAWS:

- 1897 168. Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; steel band saws, finished or further advanced than tempered and polished, ten cents per pound and twenty per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, thirty per centum ad valorem.
- 1894 154. Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, twenty-five per centum ad valorem.
- 1890 183. Cross-cut saws, eight cents per linear foot; mill, pit, and drag-saws, not over nine inches wide, ten cents per linear foot; over nine inches wide, fifteen cents per linear foot; circular saws, thirty per centum ad valorem; hand, back, and all other saws, not specially provided for in this act, forty per centum ad valorem.
- 1897 169. Screws, commonly called wood screws, made of iron or steel, more than two inches in length, four cents per pound; over one inch and not more than two inches in length, six cents per pound; over one-half inch and not more than one inch in length, eight and one-half cents per pound; one-half inch and less in length, twelve cents per pound.
- 1894 155. Screws, commonly called wood screws, more than two inches in length, three cents per pound; over one inch and not more than two inches in length, five cents per pound; over one-half inch and not more than one inch in length, seven cents per pound; one-half inch and less in length, ten cents per pound.
- 1890 184. Screws, commonly called woodscrews, more than two inches in length, five cents per pound; over one inch and not more than two inches in length, seven cents per pound; over one-half inch and not more than one inch in length, ten cents per pound; one half inch and less in length, fourteen cents per pound.

- 1897 170. Umbrella and parasol ribs and stretchers, composed in chief value of iron, steel, or other metal, in frames or otherwise, fifty per centum ad valorem.



- 1894 155½. Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, made in whole or chief part of iron, steel, or any other metal, fifty per centum ad valorem.  
1890 [NOTE.—Dutiable at 45 per cent under paragraph 215.]

1897 171. Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, one and one-half cents per pound; and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and one-fourth cents per pound: *Provided*, That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

1894 156. Wheels, for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and one-fourth cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

1890 185. Wheels or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, two and one-half cents per pound; and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and three-fourths cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

#### MISCELLANEOUS METALS AND MANUFACTURES OF.

1897 172. Aluminum, and alloys of any kind in which aluminum is the component material of chief value, in crude form, eight cents per pound; in plates, sheets, bars, and rods, thirteen cents per pound.

1894 157. Aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, ten cents per pound.

[NOTE.—Aluminum in plates, etc., dutiable at 35 per cent under paragraph 177, page 58.]

1890 186. Aluminium or aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, fifteen cents per pound.

[NOTE.—Aluminum in plates, etc., dutiable at 45 per cent under paragraph 215, page 58.]

- 1897 173. Antimony, as regulus or metal, three-fourths of one cent per pound.  
 1894 376. \* \* antimony, as regulus or metal. (Free.)  
 1890 187. Antimony, as regulus or metal, three-fourths of one cent per pound.

1897 ✓ 174. Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.

1894 158. Argentine, albata, or German silver, unmanufactured, fifteen per centum ad valorem.

1890 188. Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.

1897 175. Bronze powder, twelve cents per pound; bronze or Dutch-metal or aluminum, in leaf, six cents per package of one hundred leaves.

1894 160. Bronze powder, metallics or flitters, bronze or Dutch metal, or aluminum, in leaf, forty per centum ad valorem.

1890 190. Bronze powder, twelve cents per pound; bronze or Dutch-metal, or aluminum, in leaf, eight cents per package of one hundred leaves.

1897 176. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, two and one-half cents per pound; sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, two cents per pound.

1894 161. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, twenty per centum ad valorem.

1890 195. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, thirty-five per centum ad valorem.

#### GOLD AND SILVER:

1897 177. Gold leaf, one dollar and seventy-five cents per package of five hundred leaves.

1894 163. Gold leaf, thirty per centum ad valorem.

1890 197. Gold leaf, two dollars per package of five hundred leaves.

1897 178. Silver leaf, seventy-five cents per package of five hundred leaves.

1894 164. Silver leaf, and silver powder, thirty per centum ad valorem.

1890 198. Silver leaf, seventy-five cents per package of five hundred leaves.

1897 179. Tinsel wire, lame or lahn, made wholly or in chief value of gold, silver, or other metal, five cents per pound; bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn, five cents per pound and thirty-five per centum ad valorem; laces, embroideries, braids, galloons, trimmings, or other articles, made wholly or in chief value of tinsel wire, lame or lahn, bullions, or metal threads, sixty per centum ad valorem.

- 1894 { 162. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this Act, twenty-five per centum ad valorem.  
654. Tinsel wire, lame, or lahn. (Free.)

[NOTE.—Laces, embroideries, etc., made of tinsel wire, etc., were dutiable under paragraph 177, page 58, at 35 per cent.]

- 1890 { 196. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this act, thirty per centum ad valorem.  
737. Tinsel wire, lame, or lahn. (Free.)

[NOTE.—Laces, embroideries, etc., made of tinsel wire, etc., were dutiable under paragraph 215, page 58, at 45 per cent.]

- 1897 180. Hooks and eyes, metallic, whether loose, carded or otherwise, including weight of cards, cartons, and immediate wrappings and labels, five and one-half cents per pound and fifteen per centum ad valorem.

1894 [NOTE.—Not enumerated. Dutiable under paragraph 177, page 58, at 35 per cent.]

1890 [NOTE.—Not enumerated. Dutiable under paragraph 215, page 58, at 45 per cent.]

• LEAD:

- 1897 181. Lead-bearing ore of all kinds, one and one-half cents per pound on the lead contained therein: *Provided*, That on all importations of lead-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample, and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

- 1894 165. Lead ore \* \* \* three-fourths of one cent per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of three-fourths of one cent per pound on the lead contained therein, according to sample and assay at the port of entry. The method of sampling and assaying to be that usually adopted for commercial purposes by public sampling works in the United States.

- 1890 199. Lead ore \* \* \* one and one-half cents per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of one and one-half cents per pound on the lead contained therein, according to sample and assay at the port of entry.

- 1897 **182.** Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this Act, old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured; all the foregoing, two and one-eighth cents per pound; lead in sheets, pipe, shot, glaziers' lead and lead wire, two and one-half cents per pound.
- 1894 { **165.** \* \* \* lead dross, three-fourths of one cent per pound: \* \* \*
- 1894 { **166.** Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, one cent per pound: *Provided*, That in case any foreign country shall impose an export duty upon lead ore or lead dross or silver ores containing lead, exported to the United States from such country, then the duty upon such ores and lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this Act.
- 1894 { **167.** Lead in sheets, pipes, shot, glaziers' lead, and lead wire, one and one quarter cents per pound.
- 1890 { **199.** \* \* \* lead dross, one and one-half cents per pound: \* \* \*
- 1890 { **200.** Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap-lead fit only to be remanufactured, two cents per pound.
- 1890 { **201.** Lead in sheets, pipes, shot, glaziers' lead, and lead wire, two and one half cents per pound.
- 1897 **183.** Metallic mineral substances in a crude state, and metals unwrought, not specially provided for in this Act, twenty per centum ad valorem; monazite sand and thorite, six cents per pound.
- 1894 { [NOTE.—Free under paragraph 556, page 157.]
- 1894 { **623.** Sodium. (Free.)
- 1890 { **202.** Metallic mineral substances in a crude state and metals unwrought, not specially provided for in this act, twenty per centum ad valorem; \* \* \*
- 1890 { **710.** Sodium. (Free.)
- 1897 **184.** Mica, unmanufactured, or rough trimmed only, six cents per pound and twenty per centum ad valorem; mica, cut or trimmed, twelve cents per pound and twenty per centum ad valorem.
- 1894 **167½.** Mica, twenty per centum ad valorem.
- 1890 **202.** \* \* mica, thirty-five per centum ad valorem.
- 1897 **185.** Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value, in pigs, ingots, bars, or sheets, six cents per pound.
- 1894 **167½.** Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, six cents per pound.
- 1890 **203.** Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, ten cents per pound.
- 1897 **186.** Pens, metallic, except gold pens, twelve cents per gross.
- 1894 **168.** Pens, metallic, except gold pens, eight cents per gross.
- 1890 **204.** Pens, metallic, except gold pens, twelve cents per gross.

- 1897 **187.** Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.
- 1894 **169.** Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.
- 1890 **205.** Pen-holder tips, pen-holders or parts thereof, and gold pens, thirty per centum ad valorem.

- 1897 **188.** Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel, or other base metal, not plated, and not commonly known as jewelry, thirty-five per centum ad valorem.

- 1894 **170.** Pins, metallic, including pins with solid or glass heads, hair pins, safety pins, and hat, bonnet, shawl, and belt pins, not commercially known as jewelry, twenty-five per centum ad valorem.

- 1890 **206.** Pins, metallic, solid-head or other, including hair-pins, safety-pins, and hat, bonnet, shawl, and belt pins, thirty per centum ad valorem.

- 1897 **189.** Quicksilver, seven cents per pound. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.

- 1894 **170½.** Quicksilver, seven cents per pound.

- 1890 **207.** Quicksilver, ten cents per pound. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.

- 1897 **190.** Type metal, one and one-half cents per pound for the lead contained therein; new types, twenty-five per centum ad valorem.

- 1894 **171.** Type metal, three-fourths of one cent per pound for the lead contained therein; and new types, fifteen per centum ad valorem.

- 1890 **208.** Type metal, one and one-half cents per pound for the lead contained therein; new types, twenty-five per centum ad valorem.

- 1897 **191.** Watch movements, whether imported in cases or not, if having not more than seven jewels, thirty-five cents each; if having more than seven jewels and not more than eleven jewels, fifty cents each; if having more than eleven jewels and not more than fifteen jewels, seventy-five cents each; if having more than fifteen jewels and not more than seventeen jewels, one dollar and twenty-five cents each; if having more than seventeen jewels, three dollars each, and in addition thereto, on all the foregoing, twenty-five per centum ad valorem; watch cases and parts of watches, including watch dials, chronometers, box or ship, and parts thereof, clocks and parts thereof, not otherwise provided for in this Act, whether separately packed or otherwise, not composed wholly or in part of china, porcelain, parian, bisque or earthenware, forty per centum ad valorem; all jewels for use in the manufacture of watches or clocks, ten per centum ad valorem.

- 1894 { 172. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.  
173. Watches and clocks, or parts thereof, whether separately packed or otherwise, twenty-five per centum ad valorem.  
467. \* \* \* jewels to be used in the manufacture of watches or clocks. (Free.)
- 1890 { 210. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.  
211. Watches, parts of watches, watch-cases, watch movements, and watch-glasses, whether separately packed or otherwise, twenty-five per centum ad valorem.  
557. \* \* \* jewels to be used in the manufacture of watches. (Free.)
- 1897 { 192. Zinc in blocks or pigs, one and one-half cents per pound; in sheets, two cents per pound; old and worn-out, fit only to be remanufactured, one cent per pound.  
174. Zinc in blocks or pigs, one cent per pound.  
1894 { 175. Zinc in sheets, not polished nor further advanced than rolled, one and one-fourth cents per pound.  
176. Zinc, old and worn-out, fit only to be remanufactured, three-fourths of one cent per pound.  
212. Zinc in blocks or pigs, one and three-fourths cents per pound.  
1890 { 213. Zinc in sheets, two and one-half cents per pound.  
214. Zinc, old and worn out, fit only to be remanufactured, one and one-fourth cents per pound.

- 1897 { 193. Articles or wares not specially provided for in this Act, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum or other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.
- 1894 { 177. Manufactured articles or wares, not specially provided for in this Act, composed wholly or in part of any metal, and whether partly or wholly manufactured, thirty-five per centum ad valorem.  
545. Magnets. (Free.)
- 1890 { 215. Manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.  
642. Magnets. (Free.)

#### SCHEDULE D.—WOOD AND MANUFACTURES OF.

- ✓ 1897 { 194. Timber hewn, sided, or squared (not less than eight inches square), and round timber used for spars or in building wharves, one cent per cubic foot.
- 1894 { ✓ 674. Timber, hewn and sawed, and timber used for spars and in building wharves. (Free.)  
✓ 675. Timber, squared or sided. (Free.)
- 1890 { ✓ 216. Timber, hewn and sawed, and timber used for spars and in building wharves, ten per centum ad valorem.  
✓ 217. Timber, squared or sided, not specially provided for in this act, one-half of one cent per cubic foot.

1897 **195.** Sawed boards, planks, deals, and other lumber of white-wood, sycamore, and basswood, one dollar per thousand feet board measure; sawed lumber, not specially provided for in this Act, two dollars per thousand feet board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished fifty cents per thousand feet board measure; and if planed on one side and tongued and grooved, one dollar per thousand feet board measure; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tongueing and grooving: *Provided*, That if any country or dependency shall impose an export duty upon saw logs, round unmanufactured timber, stave bolts, shingle bolts, or heading bolts, exported to the United States, or a discriminating charge upon boom sticks, or chains used by American citizens in towing logs, the amount of such export duty, tax, or other charge, as the case may be, shall be added as an additional duty to the duties imposed upon the articles mentioned in this paragraph when imported from such country or dependency.

1894 **676.** Sawed boards, plank, deals, and other lumber, rough or dressed, except boards, plank, deals and other lumber of cedar, lignum vite, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods. (Free.)

1890 **218.** Sawed boards, plank, deals, and other lumber of hemlock, white wood, sycamore, white pine and basswood, one dollar per thousand feet board measure; sawed lumber, not specially provided for in this act, two dollars per thousand feet board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished fifty cents per thousand feet board measure; and if planed on one side and tongued and grooved, one dollar per thousand feet board measure; and if planed on two sides, and tongued and grooved, one dollar and fifty cents per thousand feet board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tongueing and grooving: *Provided*, That in case any foreign country shall impose an export duty upon pine, spruce, elm, or other logs, or upon stave bolts, shingle wood, or heading blocks exported to the United States from such country, then the duty upon the sawed lumber herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this act.

1897 **196.** Paving posts, railroad ties, and telephone, trolley, electric-light and telegraph poles of cedar or other woods, twenty per centum ad valorem.

1894 [NOTE.—Free under paragraphs 672 and 673, page 171.]

1890 **219.** Cedar: That on and after March first, eighteen hundred and ninety-one, paving posts, railroad ties, and telephone and telegraph poles of cedar, shall be dutiable at twenty per centum ad valorem.

1897 **197.** Kindling wood in bundles not exceeding one-quarter of a cubic foot each, three-tenths of one cent per bundle; if in larger bundles, three-tenths of one cent for each additional quarter of a cubic foot or fractional part thereof.

1894 [NOTE.—Not enumerated; was probably dutiable under paragraph 181, page 62, at 25 per cent as a manufacture of wood.]

1890 [NOTE.—Not enumerated; was probably dutiable under paragraph 230, page 62, at 35 per cent as a manufacture of wood.]

1897 **198.** Sawed boards, planks, deals, and all forms of sawed cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods not further manufactured than sawed, fifteen per centum ad valorem; veneers of wood, and wood, unmanufactured, not specially provided for in this Act, twenty per centum ad valorem.

1894 [NOTE.—See paragraph 676, page 59.]

1890 **220.** Sawed boards, plank, deals, and all forms of sawed cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet-woods not further manufactured than sawed, fifteen per centum ad valorem; veneers of wood, and wood, unmanufactured, not specially provided for in this act, twenty per centum ad valorem.

1897 **199.** Clapboards, one dollar and fifty cents per thousand.

1894 { 677. Pine clapboards. (Free.)

{ 678. Spruce clapboards. (Free.)

{ 221. Pine clapboards, one dollar per one thousand.

1890 { 222. Spruce clapboards, one dollar and fifty cents per one thousand.

1897 **200.** Hubs for wheels, posts, heading bolts, stave bolts, last-blocks, wagon-blocks, oar-blocks, heading-blocks, and all like blocks or sticks, rough-hewn, sawed or bored, twenty per centum ad valorem; fence posts, ten per centum ad valorem.

1894 **679.** Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only. (Free.) [See also paragraph 673, page 171.]

1890 **223.** Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem. [See also paragraph 755, page 171.]

1897 **201.** Laths, twenty-five cents per one thousand pieces.

1894 **680.** Laths. (Free.)

1890 **224.** Laths, fifteen cents per one thousand pieces.

1897 **202.** Pickets, palings and staves of wood, of all kinds, ten per centum ad valorem.

{ 681. Pickets and palings. (Free.)

1894 { 683. Staves of wood of all kinds, wood unmanufactured: (Free.) *Provided*, That all of the articles mentioned in paragraphs six hundred and seventy-two to six hundred and eighty-three, inclusive, when imported from any country which lays an export duty or imposes discriminating stumpage dues on any of them, shall be subject to the duties existing prior to the passage of this Act.

1890 { 225. Pickets and palings, ten per centum ad valorem.

{ 227. Staves of wood of all kinds, ten per centum ad valorem.



- 1897 203. Shingles, thirty cents per thousand.  
 1894 682. Shingles. (Free.)  
 1890 226. White pine shingles, twenty cents per one thousand; all other, thirty cents per one thousand.

1897 204. Casks, barrels, and hogsheads, (empty), sugar-box shoofs, and packing-boxes (empty), and packing-box shoofs, of wood, not specially provided for in this Act, thirty per centum ad valorem.

1894 180. Casks and barrels, empty, sugar-box shoofs, and packing boxes and packing-box shoofs, of wood, not specially provided for in this Act, twenty per centum ad valorem.

1890 228. Casks and barrels (empty), sugar-box shoofs, and packing-boxes and packing-box shoofs, of wood, not specially provided for in this act, thirty per centum ad valorem.

1897 205. Boxes, barrels, or other articles containing oranges, lemons, limes, grape fruit, shaddocks or pomelos, thirty per centum ad valorem: *Provided*, That the thin wood, so called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shoofs, may be reimported in completed form, filled with oranges and lemons, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture.

1894 [NOTE.—For this provision see paragraph 216, page 75.]

1890 [NOTE.—For this provision see paragraphs 301, page 75, and 493, page 143.]

1897 206. Chair cane or reeds, wrought or manufactured from rattans or reeds, ten per centum ad valorem; osier or willow prepared for basket makers' use, twenty per centum ad valorem; manufactures of osier or willow, forty per centum ad valorem.

1894 179. Osier or willow, prepared for basket-makers' use, twenty per centum ad valorem; manufactures of osier or willow, twenty-five per centum ad valorem; chair cane, or reeds, wrought or manufactured from rattans or reeds, ten per centum ad valorem.

1890 229. Chair cane, or reeds wrought or manufactured from rattans or reeds, and whether round, square, or in any other shape, ten per centum ad valorem.

459. \* \* osier or willow prepared for basketmakers' use, thirty per centum ad valorem; manufactures of osier or willow, forty per centum ad valorem.

1897 207. Toothpicks of wood or other vegetable substance, two cents per one thousand and fifteen per centum ad valorem; butchers' and packers' skewers of wood, forty cents per thousand.

1894 180½. Tooth-picks of vegetable substance, thirty-five per centum ad valorem.

1890 [NOTE.—Not enumerated. Dutiable at 35 per cent under paragraph 230, page 62.]

1897 208. House or cabinet furniture, of wood, wholly or partly finished, and manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

- 1894 { 181. House or cabinet furniture, of wood, wholly or partly finished, manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.  
434. Charcoal. (Free.)
- 1890 { 230. House or cabinet furniture, of wood, wholly or partly finished, manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this act, thirty-five per centum ad valorem.  
532. Charcoal. (Free.)

SCHEDULE E.—SUGAR, MOLASSES, AND MANUFACTURES OF.

209. Sugars not above numbers sixteen Dutch standard in color, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, ninety-five one-hundredths of one cent per pound, and for every additional degree shown by the polariscopic test, thirty-five one-thousandths of one cent per pound additional, and fractions of a degree in proportion; and on sugar above number sixteen Dutch standard in color, and on all sugar which has gone through a process of refining, one cent and ninety-five one-hundredths of one cent per pound; molasses testing above forty degrees and not above fifty-six degrees, three cents per gallon; testing fifty-six degrees and above, six cents per gallon; sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscopic test: *Provided*, That nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaiian Islands on the thirtieth day of January, eighteen hundred and seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same.

182. That so much of the Act entitled "An Act to reduce revenue, equalize duties, and for other purposes," approved October first, eighteen hundred and ninety, as provides for and authorizes the issue of licenses to produce sugar, and for the payment of a bounty to the producers of sugar from beets, sorghum, or sugar cane, grown in the United States, or from maple sap produced within the United States, be, and the same is hereby repealed, and hereafter it shall be unlawful to issue any license to produce sugar or to pay any bounty for the production of sugar of any kind under the said Act.

182½. There shall be levied, collected, and paid on all sugars and on all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, a duty of forty per centum ad valorem, and upon all sugars above number sixteen Dutch standard in color and upon all sugars which have been discolored there shall be levied, collected, and paid a duty of one eighth of one cent per pound in addition to the said duty of forty per centum ad valorem; and all sugars, tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete or concentrated molasses, which are imported from or are the product of any country which at the time the same are exported therefrom pays, directly or indirectly,

1894 } a bounty on the export thereof, shall pay a duty of one-tenth of one cent per pound in addition to the foregoing rates: *Provided*, That the importer of sugar produced in a foreign country, the Government of which grants such direct or indirect bounties, may be relieved from this additional duty under such regulations as the Secretary of the Treasury may prescribe, in case said importer produces a certificate of said Government that no indirect bounty has been received upon said sugar in excess of the tax collected upon the beet or cane from which it was produced, and that no direct bounty has been or shall be paid: *Provided further*, That nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaiian Islands on the thirtieth day of January, eighteen hundred and seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same. That there shall be levied, collected, and paid on molasses testing above forty degrees and not above fifty-six degrees polariscope, a duty of two cents per gallon; if testing above fifty-six degrees polariscope, a duty of four cents per gallon.

557½. Molasses testing not above forty degrees polariscope test, and containing twenty per centum or less of moisture. (Free.)

231. That on and after July first, eighteen hundred and ninety-one, and until July first, nineteen hundred and five, there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section three thousand six hundred and eighty-nine of the Revised Statutes, to the producer of sugar testing not less than ninety degrees by the polariscope, from beets, sorghum, or sugar-cane grown within the United States, or from maple sap produced within the United States, a bounty of two cents per pound; and upon such sugar testing less than ninety degrees by the polariscope, and not less than eighty degrees, a bounty of one and three-fourths cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.

232. The producer of said sugar to be entitled to said bounty shall have first filed prior to July first of each year with the Commissioner of Internal Revenue a notice of the place of production, with a general description of the machinery and methods to be employed by him, with an estimate of the amount of sugar proposed to be produced in the current or next ensuing year, including the number of maple trees to be tapped, and an application for a license to so produce, to be accompanied by a bond in a penalty, and with sureties to be approved by the Commissioner of Internal Revenue, conditioned that he will faithfully observe all rules and regulations that shall be prescribed for such manufacture and production of sugar.

1890 } 233. The Commissioner of Internal Revenue, upon receiving the application and bond hereinbefore provided for, shall issue to the applicant a license to produce sugar from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States at the place and with the machinery and by the methods described in the application; but said license shall not extend beyond one year from the date thereof.

234. No bounty shall be paid to any person engaged in refining sugars which have been imported into the United States, or produced in the United States upon which the bounty herein provided for has already been paid or applied for, nor to any person unless he shall have first been licensed as herein provided, and only upon sugar produced by such person from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall from time to time make all needful rules and regulations for the manufacture of sugar from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States, and shall, under the direction of the Secretary of the Treasury, exercise supervision and inspection of the manufacture thereof.

1890

235. And for the payment of these bounties the Secretary of the Treasury is authorized to draw warrants on the Treasurer of the United States for such sums as shall be necessary, which sums shall be certified to him by the Commissioner of Internal Revenue, by whom the bounties shall be disbursed, and no bounty shall be allowed or paid to any person licensed as aforesaid in any one year upon any quantity of sugar less than five hundred pounds.

236. That any person who shall knowingly refine or aid in the refining of sugar imported into the United States or upon which the bounty herein provided for has already been paid or applied for, at the place described in the license issued by the Commissioner of Internal Revenue, and any person not entitled to the bounty herein provided for, who shall apply for or receive the same, shall be guilty of a misdemeanor, and, upon conviction thereof, shall pay a fine not exceeding five thousand dollars, or be imprisoned for a period not exceeding five years, or both, in the discretion of the court.

237. All sugars above number sixteen Dutch standard in color shall pay a duty of five-tenths of one cent per pound: *Provided*, That all such sugars above number sixteen Dutch standard in color shall pay one-tenth of one cent per pound in addition to the rate herein provided for, when exported from, or the product of any country when and so long as such country pays or shall hereafter pay, directly or indirectly, a bounty on the exportation of any sugar that may be included in this grade which is greater than is paid on raw sugars of a lower saccharine strength; and the Secretary of the Treasury shall prescribe suitable rules and regulations to carry this provision into effect: *And provided further*, That all machinery purchased abroad and erected in a beet-sugar factory and used in the production of raw sugar in the United States from beets produced therein shall be admitted duty free until the first day of July, eighteen hundred and ninety-two: *Provided*, That any duty collected on any of the above-described machinery purchased abroad and imported into the United States for the uses above indicated since January first, eighteen hundred and ninety, shall be refunded.

241. That the provisions of this act providing terms for the admission of imported sugars and molasses and for the payment of a bounty on sugars of domestic production shall take effect on the first day of April, eighteen hundred and ninety-one: *Provided*, That on and after the first day of March, eighteen hundred

and ninety-one, and prior to the first day of April, eighteen hundred and ninety-one, sugars not exceeding number sixteen Dutch standard in color may be refined in bond without payment of duty, and such refined sugars may be transported in bond and stored in bonded warehouse at such points of destination as are provided in existing laws relating to the immediate transportation of dutiable goods in bond, under such rules and regulations as shall be prescribed by the Secretary of the Treasury.

726. Sugars, all not above number sixteen Dutch standard in color, all tank bottoms, all sugar drainings and sugar sweepings, sirups of cane juice, melada, concentrated melada, and concrete and concentrated molasses, and molasses. (Free.)

1897 **210.** Maple sugar and maple sirup, four cents per pound; glucose or grape sugar, one and one-half cents per pound;\* sugar cane in its natural state, or unmanufactured, twenty per centum ad valorem.

[\* NOTE.—For sugar cane, see also paragraph 656, page 165.]

1894 **183.** \* \* glucose, or grape sugar, fifteen per centum ad valorem; \* \*

[NOTE.—Maple sugar dutiable under paragraph 182½, page 62; sugar cane, unmanufactured, dutiable, section 3, page 179, as unenumerated article at 10 per cent; maple sirup dutiable, section 4, page 179, as unenumerated article at 20 per cent.]

1890 **240.** Glucose, or grape sugar, three fourths of one cent per pound.

[NOTE.—Maple sugar dutiable under paragraph 237, page 64; sugar cane, unmanufactured, dutiable, section 3, page 179, as unenumerated article at 10 per cent; maple sirup dutiable, section 4, page 179, as unenumerated article at 20 per cent.]

1897 **211.** Saccharine, one dollar and fifty cents per pound and ten per centum ad valorem.

1894 **183.** \* \* saccharine, twenty-five per centum ad valorem.

1890 [NOTE.—Not enumerated, but dutiable under paragraph 76 at 25 per cent.]

1897 **212.** Sugar candy and all confectionery not specially provided for in this Act, valued at fifteen cents per pound or less, and on sugars after being refined, when tintured, colored or in any way adulterated, four cents per pound and fifteen per centum ad valorem; valued at more than fifteen cents per pound, fifty per centum ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

1894 **183.** Sugar candy and all confectionery, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, thirty-five per centum ad valorem; \* \* [See also paragraph 229, page 78.]

1890 { **238.** Sugar candy and all confectionery, including chocolate confectionery, made wholly or in part of sugar, valued at twelve cents or less per pound, and on sugars after being refined, when tintured, colored, or in any way adulterated, five cents per pound.

**239.** All other confectionery, including chocolate confectionery, not specially provided for in this act, fifty per centum ad valorem.

## SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

**213.** Wrapper tobacco, and filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, one dollar and eighty-five cents per pound; if stemmed, two dollars and fifty cents per pound; filler tobacco not specially provided for in this Act, if unstemmed, thirty-five cents per pound; if stemmed, fifty cents per pound.

1897 **214.** The term wrapper tobacco as used in this Act means that quality of leaf tobacco which is suitable for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.

**184.** Wrapper tobacco, unstemmed, imported in any bale, box, package, or in bulk, one dollar and fifty cents per pound; if stemmed, two dollars and twenty-five cents per pound.

**1894** **185.** Filler tobacco, unstemmed, imported in any bale, box, package, or in bulk, thirty-five cents per pound; if stemmed, fifty cents per pound: *Provided*, That the term wrapper tobacco, whenever used in this Act shall be taken to mean that quality of leaf tobacco known commercially as wrapper tobacco: *Provided further*, That the term filler tobacco, whenever used in this Act, shall be taken to mean all leaf tobacco unmanufactured, not commercially known as wrapper tobacco: *Provided further*, That if any leaf tobacco imported in any bale, box, package, or in bulk shall be the growth of different countries, or shall differ in quality and value, save as provided in the succeeding provision, then the entire contents of such bale, box, package, or in bulk shall be subject to the same duty as wrapper tobacco: *Provided further*, That if any bale, box, package, or bulk of leaf tobacco of uniform quality contains exceeding fifteen per centum thereof of leaves suitable in color, fineness of texture, and size for wrappers for cigars, then the entire contents of such bale, box, package, or bulk shall be subject to the same duty as wrapper tobacco: *Provided further*, That collectors shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco imported in any bale, box, package, or in bulk, unless the invoices covering the same shall specify in detail the character of the leaf tobacco in such bale, box, package, or in bulk, whether wrapper or filler tobacco, Quebrado or self-working bales, as the case may be: *And provided further*, That in the examination for classification of any invoice of imported leaf tobacco at least one bale if less than ten bales, and one bale in every ten bales and more, if deemed necessary by the appraising officer, shall be examined by the appraiser or person authorized by law to make such examination, and for the purpose of fixing the classification and amount of duty chargeable

on such invoice of leaf tobacco the examination of ten hands out of each examined bale thereof shall be taken to be a legal examination.

1890 { 242. Leaf tobacco suitable for cigar-wrappers, if not stemmed, two dollars per pound; if stemmed, two dollars and seventy-five cents per pound: *Provided*, That if any portion of any tobacco imported in any bale, box, or package, or in bulk, shall be suitable for cigar-wrappers, the entire quantity of tobacco contained in such bale, box, or package, or bulk shall be dutiable; if not stemmed, at two dollars per pound; if stemmed, at two dollars and seventy-five cents per pound.

243. All other tobacco in leaf, unmanufactured and not stemmed, thirty-five cents per pound; if stemmed, fifty cents per pound.

1897 215. All other tobacco, manufactured or unmanufactured, not specially provided for in this Act, fifty-five cents per pound.

1894 186. Tobacco, manufactured or unmanufactured, of all descriptions, not specially enumerated or provided for in this Act, forty cents per pound.

1890 244. Tobacco, manufactured, of all descriptions, not specially enumerated or provided for in this act, forty cents per pound.

1897 216. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty-five cents per pound.

1894 187. Snuff and snuff flour, manufactured of tobacco, ground dry or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

1890 245. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

1897 217. Cigars, cigarettes, cheroots of all kinds, four dollars and fifty cents per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

1894 188. Cigars, cigarettes, and cheroots of all kinds, four dollars per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

1890 246. Cigars, cigarettes, cheroots of all kinds, four dollars and fifty cents per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

#### SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

##### ANIMALS, LIVE:

1897 218. Cattle, if less than one year old, two dollars per head; all other cattle if valued at not more than fourteen dollars per head, three dollars and seventy-five cents per head; if valued at more than fourteen dollars per head, twenty-seven and one-half per centum ad valorem.

1894 189. All live animals, not specially provided for in this Act, twenty per centum ad valorem.

1890 248. Cattle, more than one year old, ten dollars per head; one year old or less, two dollars per head.

- 1897 219. Swine, one dollar and fifty cents per head.  
 1894 [NOTE.—Dutiable at 20 per cent under paragraph 189, page 67.]  
 1890 249. Hogs, one dollar and fifty cents per head.

1897 220. Horses and mules, valued at one hundred and fifty dollars or less per head, thirty dollars per head; if valued at over one hundred and fifty dollars, twenty-five per centum ad valorem.

1894 [NOTE.—Dutiable at 20 per cent under paragraph 189, page 67.]

1890 247. Horses and mules, thirty dollars per head: *Provided*, That horses valued at one hundred and fifty dollars and over shall pay a duty of thirty per centum ad valorem.

1897 221. Sheep, one year old or over, one dollar and fifty cents per head; less than one year old, seventy-five cents per head.

1894 [NOTE.—Dutiable at 20 per cent under paragraph 189, page 67.]

1890 250. Sheep, one year old or more, one dollar and fifty cents per head; less than one year old, seventy-five cents per head.

1897 222. All other live animals, not specially provided for in this Act, twenty per centum ad valorem.

1894 [NOTE.—Dutiable at 20 per cent under paragraph 189, page 67.]

1890 251. All other live animals, not specially provided for in this act, twenty per centum ad valorem.

#### BREADSTUFFS AND FARINACEOUS SUBSTANCES:

1897 223. Barley, thirty cents per bushel of forty-eight pounds.

1894 191. Barley, \* \* thirty per centum ad valorem; \* \*

1890 252. Barley, thirty cents per bushel of forty-eight pounds.

1897 224. Barley-malt, forty-five cents per bushel of thirty-four pounds.

1894 191. \* \* barley malt, forty per centum ad valorem

1890 253. Barley-malt, forty-five cents per bushel of thirty-four pounds.

1897 225. Barley, pearled, patent, or hulled, two cents per pound.

1894 191. \* \* barley, pearled, patent, or hulled, thirty per centum ad valorem; \* \*

1890 254. Barley, pearled, patent, or hulled, two cents per pound.

1897 226. Buckwheat, fifteen cents per bushel of forty-eight pounds.

1894 190. Buckwheat, \* \* twenty per centum ad valorem, \* \*

1890 255. Buckwheat, fifteen cents per bushel of forty-eight pounds.

1897 227. Corn or maize, fifteen cents per bushel of fifty-six pounds.

1894 190. \* \* corn or maize, \* \* twenty per centum ad valorem, \* \*

1890 256. Corn or maize, fifteen cents per bushel of fifty six pounds.

1897 228. Corn meal, twenty cents per bushel of forty-eight pounds.

1894 190. \* \* cornmeal, \* \* twenty per centum ad valorem, \* \*

1890 257. Corn-meal, twenty cents per bushel of forty-eight pounds.



- 1897     **229.** Macaroni, vermicelli, and all similar preparations, one and one-half cents per pound.
- 1894     192. Macaroni, vermicelli, and all similar preparations, twenty per centum ad valorem.
- 1890     258. Macaroni, vermicelli, and all similar preparations, two cents per pound.
- 1897     **230.** Oats, fifteen cents per bushel.
- 1894     190. \* \* oats, \* \* twenty per centum ad valorem, \* \*
- 1890     259. Oats, fifteen cents per bushel.
- 1897     **231.** Oatmeal and rolled oats, one cent per pound; oat hulls, ten cents per hundred pounds.
- 1894     190. \* \* oatmeal, fifteen per centum ad valorem.
- 1890     260. Oatmeal, one cent per pound.
- 1897     **232.** Rice, cleaned, two cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, one and one-fourth cents per pound; rice flour, and rice meal, and rice broken which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.
- 1894     193. Rice, cleaned, one and one-half cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, eight-tenths of one cent per pound; rice flour and rice meal, and rice, broken, which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.
- 1890     261. Rice, cleaned, two cents per pound; uncleaned rice, one and one-quarter cents per pound; paddy, three-quarters of one cent per pound; rice-flour, rice-meal, and rice, broken, which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound.
- 1897     **233.** Rye, ten cents per bushel; rye flour, one-half of one cent per pound.
- 1894     190. \* \* Rye, rye flour, \* \* twenty per centum ad valorem, \* \*
- 1890 {     262. Rye, ten cents per bushel.
263. Rye flour, one-half of one cent per pound.
- 1897     **234.** Wheat, twenty-five cents per bushel.
- 1894     190. \* \* wheat, \* \* twenty per centum ad valorem, \* \*
- 1890     264. Wheat, twenty-five cents per bushel.
- 1897     **235.** Wheat flour, twenty-five per centum ad valorem.
- 1894     190. \* \* wheat flour, twenty per centum ad valorem, \* \*
- 1890     265. Wheat-flour, twenty-five per centum ad valorem.

#### DAIRY PRODUCTS:

- 1897     **236.** Butter, and substitutes therefor, six cents per pound.
- 1894     194. Butter, and substitutes therefor, four cents per pound.
- 1890     266. Butter, and substitutes therefor, six cents per pound.

- 1897 237. Cheese, and substitutes therefor, six cents per pound.  
 1894 195. Cheese, four cents per pound.  
 1890 267. Cheese, six cents per pound.

- 1897 238. Milk, fresh, two cents per gallon.  
 1894 554. Milk, fresh. (Free.)  
 1890 268. Milk, fresh, five cents per gallon.

- 1897 239. Milk, preserved or condensed, or sterilized by heating or other processes, including weight of immediate coverings, two cents per pound; sugar of milk, five cents per pound.

- 1894 196. Milk, preserved or condensed, two cents per pound, including weight of packages; sugar of milk, five cents per pound.

- 1890 269. Milk, preserved or condensed, including weight of packages, three cents per pound; sugar of milk, eight cents per pound.

#### FARM AND FIELD PRODUCTS:

- 1897 240. Beans, forty-five cents per bushel of sixty pounds.  
 1894 197. Beans, twenty per centum ad valorem.  
 1890 270. Beans, forty cents per bushel of sixty pounds.

- 1897 241. Beans, pease, and mushrooms, prepared or preserved, in tins, jars, bottles, or similar packages, two and one-half cents per pound, including the weight of all tins, jars, and other immediate coverings; all vegetables, prepared or preserved, including pickles and sauces of all kinds, not specially provided for in this Act, and fish paste or sauce, forty per centum ad valorem.

- 1894 { 198. Beans, pease, mushrooms, and other vegetables, prepared or preserved, in tins, jars, bottles, or otherwise, and pickles and sauces of all kinds, thirty per centum ad valorem.

- 1890 { 609. Sauerkraut. (Free.)  
 271. Beans, pease, and mushrooms, prepared or preserved, in tins, jars, bottles, or otherwise, forty per centum ad valorem.  
 287. Vegetables of all kinds, prepared or preserved, including pickles and sauces of all kinds, not specially provided for in this act, forty-five per centum ad valorem.  
 697. Sauerkraut. (Free.)

- 1897 242. Cabbages, three cents each.  
 1894 425. Cabbages. (Free.)  
 1890 273. Cabbages, three cents each.

- 1897 243. Cider, five cents per gallon.  
 1894 436. Cider. (Free.)  
 1890 274. Cider, five cents per gallon.

- 1897 244. Eggs, not specially provided for in this Act, five cents per dozen.

- 1894 198½. Eggs, three cents per dozen.  
 1890 275. Eggs, five cents per dozen.

- ✓ 245. Eggs, yolk of, twenty-five per centum ad valorem; albumen, egg or blood, three cents per pound; dried blood, when soluble, one and one-half cents per pound.
- 1897 [NOTE.—Eggs, yolk of, were dutiable under section 3, page 179, at 20 per cent. Albumen free under paragraph 367, page 139. Dried blood free under paragraph 404, page 145.]
- 1894 276. Eggs, yolk of, twenty-five per centum ad valorem.
- 1890 [NOTE.—Albumen free under paragraph 477, page 139. Dried blood free under paragraph 508, page 145.]
- 1897 246. Hay, four dollars per ton.
- 1894 199. Hay, two dollars per ton.
- 1890 277. Hay, four dollars per ton.
- 1897 247. Honey, twenty cents per gallon.
- 1894 200. Honey, ten cents per gallon.
- 1890 278. Honey, twenty cents per gallon.
- 1897 248. Hops, twelve cents per pound; hop extract and lupulin, fifty per centum ad valorem.
- 1894 201. Hops, eight cents per pound.
- [NOTE.—Hop extract and lupulin were probably free under paragraphs 16 $\frac{1}{2}$ , page 10, 470, page 151.]
- 1890 279. Hops, fifteen cents per pound.
- [NOTE.—Hop extract and lupulin were probably free under paragraphs 24, page 10, 560, page 151.]
- 1897 249. Onions, forty cents per bushel; garlic, one cent per pound.
- 1894 202. Onions, twenty cents per bushel.
- [NOTE.—Garlic was dutiable under paragraph 207, page 73, at 10 per cent.]
- 1890 280. Onions, forty cents per bushel.
- [NOTE.—Garlic was dutiable under paragraph 288, page 73, at 25 per cent.]
250. Pease, green, in bulk or in barrels, sacks, or similar packages, and seed pease, forty cents per bushel of sixty pounds; pease, dried, not specially provided for, thirty cents per bushel; split pease, forty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.
- 1897 { 203. Pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.
- 1894 { 581. Pease, green, in bulk or in barrels, sacks, or similar packages. (Free.)
281. Pease, green, in bulk or in barrels, sacks, or similar packages, forty cents per bushel of sixty pounds; pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.
- 1890 251. Orchids, palms, dracenas, crotons and azaleas, tulips, hyacinths, narcissi, jonquils, lilies, lilies of the valley, and all other bulbs, bulbous roots, or corms, which are cultivated for their flowers, and natural flowers of all kinds, preserved or fresh, suitable for decorative purposes, twenty-five per centum ad valorem.
- 1897 234 $\frac{1}{2}$ . Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes, ten per centum ad valorem.
- 1894

1890 666. Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes. (Free.)

1897 252. Stocks, cuttings or seedlings of Myrobalan plum, Mahaleb or Mazzard cherry, three years old or less, fifty cents, per thousand plants and fifteen per centum ad valorem; stocks, cuttings or seedlings of pear, apple, quince and the St. Julien plum, three years old or less, and evergreen seedlings, one dollar per thousand plants and fifteen per centum ad valorem; rose plants, budded, grafted, or grown on their own roots, two and one-half cents each; stocks, cuttings and seedlings of all fruit and ornamental trees, deciduous and evergreen, shrubs and vines, manetti, multiflora, and brier rose, and all trees, shrubs, plants and vines, commonly known as nursery or greenhouse stock, not specially provided for in this Act, twenty-five per centum ad valorem.

1894 587. Plants, trees, shrubs, and vines of all kinds commonly known as nursery stock, not specially provided for in this Act. (Free.)

1890 282. Plants, trees, shrubs, and vines of all kinds, commonly known as nursery stock, not specially provided for in this act, twenty per centum ad valorem.

1897 253. Potatoes, twenty-five cents per bushel of sixty pounds.

1894 204. Potatoes, fifteen cents per bushel of sixty pounds.

1890 283. Potatoes, twenty-five cents per bushel of sixty pounds.

1897 254. Seeds: Castor beans or seeds, twenty-five cents per bushel of fifty pounds; flaxseed or linseed and other oil seeds not specially provided for in this Act, twenty-five cents per bushel of fifty-six pounds; poppy seed, fifteen cents per bushel; but no drawback shall be allowed upon oil cake made from imported seed, nor shall any allowance be made for dirt or other impurities in any seed; seeds of all kinds not specially provided for in this Act, thirty per centum ad valorem.

205. Castor beans or seeds, twenty-five cents per bushel of fifty pounds.

1894 206. Flaxseed or linseed, poppy seed, and other oil seeds, not specially provided for in this Act, twenty cents per bushel of fifty-six pounds.

206½. Garden seeds, agricultural seeds, and other seeds not specially provided for in this Act, ten per centum ad valorem.

284. Castor beans or seeds, fifty cents per bushel of fifty pounds.

1890 285. Flaxseed or linseed, poppy seed and other oil seeds, not specially provided for in this act, thirty cents per bushel of fifty-six pounds; but no drawback shall be allowed on oil-cake made from imported seed.

286. Garden seeds, agricultural seeds, and other seeds not specially provided for in this act, twenty per centum ad valorem.

1897 255. Straw, one dollar and fifty cents per ton.

1894 207½. Straw, fifteen per centum ad valorem.

1890 289. Straw, thirty per centum ad valorem.

1897 256. Teazles, thirty per centum ad valorem.

1894 207¾. Teazles, fifteen per centum ad valorem.

1890 290. Teazles, thirty per centum ad valorem.

- 1897 **257.** Vegetables in their natural state, not specially provided for in this Act, twenty-five per centum ad valorem.
- 1894 **207.** Vegetables in their natural state, not specially provided for in this Act, ten per centum ad valorem.
- 1890 **288.** Vegetables in their natural state, not specially provided in this Act, twenty-five per centum ad valorem.

**FISH:**

- 258.** Fish known or labeled as anchovies, sardines, sprats, brislings, sardels, or sardellen, packed in oil or otherwise, in bottles, jars, tin boxes or cans, shall be dutiable as follows: When in packages containing seven and one-half cubic inches or less, one and one-half cents per bottle, jar, box or can; containing more than seven and one-half and not more than twenty-one cubic inches, two and one-half cents per bottle, jar, box or can; 1897 containing more than twenty-one and not more than thirty-three cubic inches, five cents per bottle, jar, box or can; containing more than thirty-three and not more than seventy cubic inches, ten cents per bottle, jar, box or can; if in other packages, forty per centum ad valorem. All other fish, (except shell-fish), in tin packages, thirty per centum ad valorem; fish in packages containing less than one-half barrel, and not specially provided for in this Act, thirty per centum ad valorem.
- 208.** Anchovies and sardines, packed, in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide and three and one half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when 1894 imported in any other form, forty per centum ad valorem.
- 211.** Fish in cans or packages made of tin or other material, except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this Act, twenty per centum ad valorem.
- 291.** Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.
- 295.** Fish in cans or packages made of tin or other material, except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this act, 1890 thirty per centum ad valorem.
- 296.** Cans or packages, made of tin or other metal, containing shellfish admitted free of duty, not exceeding one quart in contents, shall be subject to a duty of eight cents per dozen cans or packages; and when exceeding one quart, shall be subject to an additional duty of four cents per dozen for each additional half quart or fractional part thereof: *Provided*, That until June thirtieth, eighteen hundred and ninety-one, such cans or packages shall be admitted as now provided by law.

- 1897 **259.** Fresh-water fish not specially provided for in this Act, one-fourth of one cent per pound.
- 1894 [NOTE.—Free under paragraph 481, page 152.]
- 1890 [NOTE.—Dutiable at three-fourths cent per pound under paragraph 293, see below.]

- 1897 **260.** Herrings, pickled or salted, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound.
- 1894 **210.** Herrings, pickled, frozen, or salted, and salt water fish frozen or packed in ice, one-half of one cent per pound.
- 1890 **294.** Herrings, pickled or salted, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound.

- 261.** Fish, fresh, smoked, dried, salted, pickled, frozen, packed in ice or otherwise prepared for preservation, not specially provided for in this Act, three-fourths of one cent per pound; fish, skinned or boned, one and one-fourth cents per pound; mackerel, halibut or salmon, fresh, pickled or salted, one cent per pound.
- 1897 { **209.** Fish, smoked, dried, salted, pickled, or otherwise prepared for preservation, three-fourths of one cent per pound.
- 1894 { **482.** Fish for bait. (Free.)
- 1890 { **292.** Fish, pickled, in barrels or half barrels, and mackerel or salmon, pickled or salted, one cent per pound.
- 1890 { **293.** Fish, smoked, dried, salted, pickled, frozen, packed in ice, or otherwise prepared for preservation, and fresh fish, not specially provided for in this act, three-fourths of one cent per pound.
- 1890 { **572.** Fish for bait. (Free.)

#### FRUITS AND NUTS:

- 262.** Apples, peaches, quinces, cherries, plums, and pears, green or ripe, twenty-five cents per bushel; apples, peaches, pears, and other edible fruits, including berries, when dried, desiccated, evaporated or prepared in any manner, not specially provided for in this Act, two cents per pound; berries, edible, in their natural condition, one cent per quart; cranberries, twenty-five per centum ad valorem.
- 1897 { **213.** Apples, green or ripe, dried, desiccated, evaporated, or prepared in any manner, twenty per centum ad valorem.
- 1894 { **217.** Plums, prunes, \* \* one and one-half cents per pound.
- [NOTE.—See paragraph 489, page 152, for other fruits.]
- 1890 { **297.** Apples, green or ripe, twenty-five cents per bushel.
- 1890 { **298.** Apples, dried, desiccated, evaporated, or prepared in any manner, and not otherwise provided for in this act, two cents per pound.
- 1890 { **299.** \* \* plums, and prunes, two cents per pound.
- [NOTE.—See paragraph 580, page 152, for other fruits.]

- 263.** Comfits, sweetmeats, and fruits preserved in sugar, molasses, spirits, or in their own juices, not specially provided for in this Act, one cent per pound and thirty-five per centum ad valorem; if containing over ten per centum of alcohol and not specially provided for in this Act, thirty-five per centum ad valorem and in addition two dollars and fifty cents per proof gallon on the alcohol contained therein in excess of ten per centum; jellies of all kinds, thirty-five per centum ad valorem; pineapples preserved in their own juice, twenty-five per centum ad valorem.
- 1897

- 1894 { 218. Comfits, sweetmeats, and fruits preserved in sugar, sirup, or molasses, not specially provided for in this Act, \* \* \* and jellies of all kinds, thirty per centum ad valorem.
- 1890 { 219. Fruits preserved in their own juices, twenty per centum ad valorem.
- 1890 { 303. Comfits, sweetmeats, and fruits preserved in sugar, sirup, molasses, or spirits not specially provided for in this act, and jellies of all kinds, thirty-five per centum ad valorem.
- 1890 { 304. Fruits preserved in their own juices, thirty per centum ad valorem.
- 1897 264. Figs, plums, prunes, and prunelles, two cents per pound; raisins and other dried grapes, two and one-half cents per pound; dates, one-half of one cent per pound; currants, Zante or other, two cents per pound; olives, green or prepared, in bottles, jars, or similar packages, twenty-five cents per gallon; in casks or otherwise than in bottles, jars, or similar packages, fifteen cents per gallon.
- 1894 { 217. Plums, prunes, figs, raisins, and other dried grapes, including Zante currants, one and one-half cents per pound.
- 1894 { 215. Olives, green or prepared, twenty per centum ad valorem.
- 1894 { 213½. Dates, \* \* twenty per centum ad valorem.
- 1890 { 299. \* \* plums, and prunes, two cents per pound.
- 1890 { 300. Figs, two and one-half cents per pound.
- 1890 { 302. Raisins, two and one-half cents per pound.
- 1890 { 578. Currants, Zante or other. (Free.)
- 1890 { 579. Dates. (Free.)
- 1890 { 662. Olives, green or prepared. (Free.)
- 1897 265. Grapes in barrels or other packages, twenty cents per cubic foot of capacity of barrels or packages.
- 1894 214. Grapes, twenty per centum ad valorem.
- 1890 299. Grapes, sixty cents per barrel of three cubic feet capacity or fractional part thereof; \* \*
- 1897 266. Oranges, lemons, limes, grape fruit, shaddockes or pome-  
los, one cent per pound.
- 1894 216. Oranges, lemons, and limes, in packages, at the rate of eight cents per cubic foot of capacity; in bulk, one dollar and fifty cents per one thousand; and in addition thereto a duty of thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons, or limes: *Provided*, That the thin-wood, so called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shoofs, may be reimported in completed form, filled with oranges and lemons, by the payment of duty at one half the rate imposed on similar boxes of entirely foreign growth and manufacture.
- 1890 301. Oranges, lemons, and limes, in packages of capacity of one and one-fourth cubic feet or less, thirteen cents per package; in packages of capacity exceeding one and one-fourth cubic feet and not exceeding two and one-half cubic feet, twenty-five cents per package; in packages of capacity exceeding two and one-half cubic feet and not exceeding five cubic feet, fifty cents per package; in packages of capacity exceeding five cubic feet, for every additional cubic foot or fractional part thereof, ten cents;

in bulk, one dollar and fifty cents per one thousand; and in addition thereto a duty of thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons, or limes.

1897 267. Orange peel or lemon peel, preserved, candied, or dried, and cocoanut meat or copra desiccated, shredded, cut, or similarly prepared, two cents per pound; citron or citron peel, preserved, candied, or dried, four cents per pound.

1894 { 220. Orange peel and lemon peel, preserved or candied, thirty per centum ad valorem.

218. \* \* \* prepared or desiccated cocoanut or copra, \* \* \* thirty per centum ad valorem.

[NOTE.—Citron or citron peel, preserved, etc., were probably dutiable under paragraph 218, page 75, at 30 per cent.]

1890 305. Orange-peel and lemon-peel, preserved or candied, two cents per pound.

[NOTE.—Cocoanut meat or copra, shredded, etc., and citron or citron peel, preserved, etc., were probably dutiable under paragraph 303, page 75, at 35 per cent.]

1897 268. Pineapples, in barrels and other packages, seven cents per cubic foot of the capacity of barrels or packages; in bulk, seven dollars per thousand.

1894 213½. \* \* \* pineapples, twenty per centum ad valorem.

1890 [NOTE.—Free under paragraph 580, page 152.]

#### NUTS—

1897 269. Almonds, not shelled, four cents per pound; clear almonds, shelled, six cents per pound.

1894 221. Almonds, not shelled, three cents per pound; clear almonds, shelled, five cents per pound.

1890 306. Almonds, not shelled, five cents per pound; clear almonds, shelled, seven and one-half cents per pound.

1897 270. Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, five cents per pound.

1894 222. Filberts and walnuts of all kinds, not shelled, two cents per pound; shelled, four cents per pound.

1890 307. Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, six cents per pound.

1897 271. Peanuts or ground beans, unshelled, one-half of one cent per pound; shelled, one cent per pound.

1894 223. Peanuts or ground beans, twenty per centum ad valorem.

1890 308. Peanuts or ground beans, unshelled, one cent per pound; shelled, one and one-half cents per pound.

1897 272. Nuts of all kinds, shelled or unshelled, not specially provided for in this Act, one cent per pound.

1894 224. \* \* \* other nuts shelled or unshelled, not specially provided for in this Act, twenty per centum ad valorem.

1890 309. Nuts of all kinds, shelled or unshelled, not specially provided for in this act, one and one-half cents per pound.



## MEAT PRODUCTS:

- 1897 273. Bacon and hams, five cents per pound.  
 1894 [NOTE.—Dutiable at 20 per cent under paragraph 225 $\frac{3}{4}$ , see below.]  
 1890 310. Bacon and hams, five cents per pound.
- 1897 274. Fresh beef, veal, mutton, and pork, two cents per pound.  
 1894 224 $\frac{1}{2}$ . Fresh beef, mutton, and pork, twenty per centum ad valorem.  
 1890 311. Beef, mutton, and pork, two cents per pound.
- 1897 275. Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty-five per centum ad valorem.  
 1894 225 $\frac{3}{4}$ . Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty per centum ad valorem.  
 1890 312. Meats of all kinds, prepared or preserved, not specially provided for in this act, twenty-five per centum ad valorem.
- 1897 276. Extract of meat, not specially provided for in this Act, thirty-five cents per pound; fluid extract of meat, fifteen cents per pound, but the dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the package in which the same is imported.  
 1894 225. Extract of meat, fifteen per centum ad valorem.  
 1890 313. Extract of meat, all not specially provided for in this act, thirty-five cents per pound; fluid extract of meat, fifteen cents per pound; and no separate or additional duty shall be collected on such coverings unless as such they are suitable and apparently designed for use other than in the importation of meat extracts.
- 1897 277. Lard, two cents per pound.  
 1894 225 $\frac{1}{2}$ . Lard, one cent per pound.  
 1890 314. Lard, two cents per pound.
- 1897 278. Poultry, live, three cents per pound; dressed, five cents per pound.  
 1894 226. Poultry, two cents per pound; dressed, three cents per pound.  
 1890 315. Poultry, live, three cents per pound; dressed, five cents per pound.
- 1897 279. Tallow, three-fourths of one cent per pound; wool grease, including that known commercially as degreas or brown wool grease, one-half of one cent per pound.  
 1894 645. Tallow and wool grease, including that known commercially as degreas or brown wool grease. (Free.)  
 1890 316. Tallow, one cent per pound; wool grease, including that known commercially as degreas or brown wool grease, one-half of one cent per pound.

## MISCELLANEOUS PRODUCTS:

- 1897 280. Chicory-root, raw, dried, or undried, but unground, one cent per pound; chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two and one-half cents per pound.

- 1894 { 227. Chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two cents per pound.
- 1890 { 435. Chicory root, raw, dried, or undried, but unground. (Free.)  
317. Chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this act, two cents per pound.
- 1890 { 533. Chicory-root, raw, dried, or undried, but unground. (Free.)

1897 **281.** Chocolate and cocoa, prepared or manufactured, not specially provided for in this Act, valued at not over fifteen cents per pound, two and one-half cents per pound; valued above fifteen and not above twenty-four cents per pound, two and one-half cents per pound and ten per centum ad valorem; valued above twenty-four and not above thirty-five cents per pound, five cents per pound and ten per centum ad valorem; valued above thirty-five cents per pound, fifty per centum ad valorem. The weight and value of all coverings, other than plain wooden, shall be included in the dutiable weight and value of the foregoing merchandise; powdered cocoa, unsweetened, five cents per pound.

1894 **229.** Cocoa, prepared or manufactured, not specially provided for in this Act, two cents per pound; chocolate, sweetened, flavored, or other, valued at thirty-five cents per pound or less, two cents per pound; valued at exceeding thirty-five cents per pound and chocolate confectionery, thirty-five per centum ad valorem.

1890 { **318.** Chocolate, (other than chocolate confectionery and chocolate commercially known as sweetened chocolate,) two cents per pound.

1890 { **319.** Cocoa, prepared or manufactured, not specially provided for in this act, two cents per pound.

1897 **282.** Cocoa-butter or cocoa-butterine, three and one-half cents per pound.

1894 **230.** Cocoa butter or cocoa butterine, three and one-half cents per pound.

1890 **320.** Cocoa-butter or cocoa-butterine, three and one-half cents per pound.

1897 ✓ **283.** Dandelion-root and acorns prepared, and articles used as coffee, or as substitutes for coffee not specially provided for in this Act, two and one-half cents per pound.

1894 **231.** Dandelion root and acorns prepared, and other articles used as coffee, or as substitutes for coffee, not specially provided for in this Act, one and one-half cents per pound.

1890 **321.** Dandelion root and acorns prepared, and other articles used as coffee, or as substitutes for coffee not specially provided for in this act, one and one-half cents per pound.

1897 **284.** Salt in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: *Provided*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted: *Provided further*, That exporters

of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.

1894 608. Salt in bulk, and salt in bags, sacks, barrels, or other packages, but the coverings shall pay the same rate of duty as if imported separately: *Provided*, That if salt is imported from any country whether independent or a dependency which imposes a duty upon salt exported from the United States, then there shall be levied, paid, and collected upon such salt the rate of duty existing prior to the passage of this Act.

1890 322. Salt in bags, sacks, barrels, or other packages twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: *Provided*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted: *Provided further*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.

1897 285. Starch, including all preparations, from whatever substance produced, fit for use as starch, one and one-half cents per pound.

1894 232. Starch, including all preparations, from whatever substance produced, commonly used as starch, one and one-half cents per pound.

1890 323. Starch, including all preparations, from whatever substance produced, fit for use as starch, two cents per pound.

1897 286. Dextrine, burnt starch, gum substitute, or British gum, two cents per pound.

1894 233. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.

1890 324. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.

1897 287. Spices: Mustard, ground or prepared, in bottles or otherwise, ten cents per pound; capsicum or red pepper, or cayenne pepper, two and one-half cents per pound; sage, one cent per pound; spices not specially provided for in this Act, three cents per pound.

1894 { 234. Mustard, ground, preserved, or prepared, in bottles or otherwise, twenty-five per centum ad valorem.  
235. Spices, ground or powdered, not specially provided for in this Act, three cents per pound; capsicum or red pepper, two and one-half cents per pound, unground; sage, one cent per pound.

- 1890 { 325. Mustard, ground or preserved, in bottles or otherwise, ten cents per pound.  
 326. Spices, ground or powdered, not specially provided for in this Act, four cents per pound; cayenne pepper, two and one-half cents per pound, unground; sage, three cents per pound.

1897 288. Vinegar, seven and one-half cents per proof gallon. The standard proof for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

1894 236. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

1890 327. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

#### SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES. SPIRITS.

1897 289. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, two dollars and twenty-five cents per proof gallon.

1894 237. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.

1890 329. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this act, two dollars and fifty cents per proof gallon.

1897 290. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations: *And provided further*, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other package, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverages put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquor imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States.

238. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors

1894 of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks of less capacity than fourteen gallons, shall be forfeited to the United States: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

1890 330. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks of less capacity than fourteen gallons, shall be forfeited to the United States: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in case where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

1897 291. On all compounds or preparations of which distilled spirits are a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.

1894 239. On all compounds or preparations (except as specified in the preceding paragraph of the chemical schedule relating to medicinal preparations, of which alcohol is a component part), of which distilled spirits are a component part of chief value, not specially provided for in this Act, there shall be levied a duty not less than that imposed upon distilled spirits.

1890 331. On all compounds or preparations of which distilled spirits are a component part of chief value, not specially provided for in this Act, there shall be levied a duty not less than that imposed upon distilled spirits.

1897 ✓ 292. Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds, containing spirits, and not specially provided for in this Act, two dollars and twenty-five cents per proof gallon.

1894 240. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.

1890 332. Cordials, liquors, arrack, absinthe, kirchwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this Act, two dollars and fifty cents per proof gallon.

1897 293. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the gennine articles respectively intended

to be represented, and in no case less than one dollar and fifty cents per gallon.

1894 241. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

1890 333. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar and fifty cents per gallon.

1897 294. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar and fifty cents per gallon.

1894 242. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar per gallon.

1890 334. Bay-rum or bay-water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar and fifty cents per gallon.

#### WINES.

1897 295. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon; but no separate or additional duty shall be levied on the bottles.

1894 243. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon.

1890 335. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon.

296. Still wines, including ginger wine or ginger cordial and vermouth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, forty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

1897

244. Still wines, including ginger wine or ginger cordial and vermouth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, thirty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

1894

336. Still wines, including ginger wine or ginger cordial and vermouth, in casks, fifty cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents

per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger-cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package; and all such bottles or jugs shall pay an additional duty of three cents for each bottle or jug unless specially provided for in this act.

1897 297. Ale, porter, and beer, in bottles or jugs, forty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty cents per gallon.

1894 245. Ale, porter, and beer, in bottles or jugs, thirty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, fifteen cents per gallon.

1890 337. Ale, porter, and beer, in bottles or jugs, forty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty cents per gallon.

1897 298. Malt extract, fluid, in casks, twenty cents per gallon; in bottles or jugs, forty cents per gallon; solid or condensed, forty per centum ad valorem.

1894 246. Malt extract, including all preparations bearing the name and commercially known as such, fluid in casks, fifteen cents per gallon; in bottles or jugs, thirty cents per gallon; solid or condensed, thirty per centum ad valorem.

1890 338. Malt extract, fluid, in casks, twenty cents per gallon; in bottles or jugs, forty cents per gallon; solid or condensed, forty per centum ad valorem.

1897 299. Cherry juice and prune juice, or prune wine, and other fruit juices not specially provided for in this Act, containing no alcohol or not more than eighteen per centum of alcohol, sixty cents per gallon; if containing more than eighteen per centum of alcohol, sixty cents per gallon, and in addition thereto two dollars and seven cents per proof gallon on the alcohol contained therein.

1894 247. Cherry juice and prune juice or prune wine, and other fruit juice not specially provided for in this Act, containing eighteen per centum or less of alcohol, fifty cents per gallon; if containing more than eighteen per centum of alcohol, one dollar and eighty cents per proof gallon.

1890 339. Cherry juice and prune juice, or prune wine, and other fruit juice not specially provided for in this act, containing not more than eighteen per centum of alcohol, sixty cents per gallon; if containing more than eighteen per centum of alcohol, two dollars and fifty cents per proof gallon.



1897 **300.** Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol in plain green or colored, molded or pressed, glass bottles, containing each not more than three-fourths of a pint, eighteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-eight cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored, molded or pressed, glass bottles, or in such bottles containing more than one and one-half pints each, fifty cents per gallon and in addition thereto, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.

1894 { **248.** Ginger ale or ginger beer, twenty per centum ad valorem; but no separate or additional duty shall be assessed on the bottles.  
**555.** \* \* lemonade, soda-water, and all similar waters. (Free.)

1890 **340.** Ginger-ale, ginger-beer, lemonade, soda-water, and other similar waters in plain green or colored molded or pressed glass bottles, containing each not more than three-fourths of a pint, thirteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-six cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored molded or pressed glass bottles, or in such bottles containing more than one and one-half pints each, fifty cents per gallon and in addition thereto, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.

1897 **301.** All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this Act, in green or colored glass bottles, containing not more than one pint, twenty cents per dozen bottles. If containing more than one pint and not more than one quart, thirty cents per dozen bottles. But no separate duty shall be assessed upon the bottles. If imported otherwise than in plain green or colored glass bottles, or if imported in such bottles containing more than one quart, twenty-four cents per gallon, and in addition thereto duty shall be collected upon the bottles or other covering at the same rates that would be charged thereon if imported empty or separately.

1894 { **249.** All imitations of natural mineral waters, and all artificial mineral waters, twenty per centum ad valorem.

**555.** Mineral waters, all not artificial, \* \* \* (Free.)

1890 { **341.** All mineral waters, and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this act, in green or colored glass bottles, containing not more than one pint, sixteen cents per dozen bottles. If containing more than one pint and not more than one quart, twenty-five cents per dozen bottles. But no separate duty shall be assessed upon the bottles. If imported otherwise than in plain green or colored glass bottles, or if imported in such bottles containing more than one quart, twenty cents per gallon, and in addition thereto duty shall be collected upon the bottles or other covering at the same rates that would be charged if imported empty or separately.

**650.** Mineral waters, all not artificial. (Free.)

## SCHEDULE I.—COTTON MANUFACTURES.

1897 302. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-fourth of a cent per number per pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, six cents per pound on all numbers up to and including number twenty, and on all numbers exceeding number twenty and up to number eighty, one fourth of one cent per number per pound; on number eighty and above, three-tenths of one cent per number per pound; cotton card laps, roping, sliver or roving, forty-five per centum ad valorem.

1894 250. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-quarter of a cent per number per pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, six cents per pound on all numbers up to and including number twenty, and on all numbers exceeding number twenty, three-tenths of a cent per number per pound: *Provided however*, That in no case shall the duty levied exceed eight cents per pound on yarns valued at not exceeding twenty-five cents per pound, nor exceed fifteen cents per pound on yarns valued at over twenty-five cents per pound and not exceeding forty cents per pound: *And provided further*, That on all yarns valued at more than forty cents per pound there shall be levied, collected and paid a duty of forty-five per centum ad valorem.

1890 342. Cotton thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by grouping or twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, except spool-thread of cotton, hereinafter provided for, valued at not exceeding twenty-five cents per pound, ten cents per pound; valued at over twenty-five cents per pound and not exceeding forty cents per pound, eighteen cents per pound; valued at over forty cents per pound and not exceeding fifty cents per pound, twenty-three cents per pound; valued at over fifty cents per pound and not exceeding sixty cents per pound, twenty-eight cents per pound;

valued at over sixty cents per pound and not exceeding seventy cents per pound, thirty-three cents per pound; valued at over seventy cents per pound and not exceeding eighty cents per pound, thirty-eight cents per pound; valued at over eighty cents per pound and not exceeding one dollar per pound, forty-eight cents per pound; valued at over one dollar per pound, fifty per centum ad valorem.

1897 **303.** Spool thread of cotton, including crochet, darning, and embroidery cottons on spools or reels, containing on each spool or reel not exceeding one hundred yards of thread, six cents per dozen; exceeding one hundred yards on each spool or reel, for every additional hundred yards or fractional part thereof in excess of one hundred, six cents per dozen spools or reels; if otherwise than on spools or reels, one-half of one cent for each one hundred yards or fractional part thereof: *Provided*, That in no case shall the duty be assessed upon a less number of yards than is marked on the spools or reels.

1894 **251.** Spool thread of cotton, containing on each spool not exceeding one hundred yards of thread, five and one-half cents per dozen; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, five and one-half cents per dozen spools.

1890 **343.** Spool-thread of cotton, containing on each spool not exceeding one hundred yards of thread, seven cents per dozen; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, seven cents per dozen spools.

1897 **304.** Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.

1894 **252.** Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.

1890 **344.** Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, two cents per square yard; if bleached, two and one-half cents per square yard; if dyed, colored, stained, painted, or printed, four cents per square yard.

**305.** Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached, and not exceeding six square yards to the pound, one and one-half cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and

1897 three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the pound, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty five per centum ad valorem; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.

1894 253. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached and not exceeding six square yards to the pound, one and one-half cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the pound, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty-five per centum ad valorem; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.

1890 345. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, two and one-fourth cents per square yard; if bleached, three cents per square yard; if dyed, colored, stained, painted, or printed, four cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over six and one-half cents per square yard; bleached, valued at over nine cents per square yard; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

1897

**306.** Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards to the pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

1894

**254.** Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards to the pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty

threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

1890 346. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, three cents per square yard; if bleached, four cents per square yard; if dyed, colored, stained, painted, or printed, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven and one-half cents per square yard; bleached, valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

1897 307. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding six square yards to the pound, four and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, four and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard, thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there

shall be levied, collected, and paid a duty of forty per centum ad valorem.

1894 255. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding six square yards to the pound, four and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, four and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard, thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

1890 347. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, three and a half cents per square yard; if bleached, four and one-half cents per square yard; if dyed, colored, stained, painted, or printed, five and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over eight cents per square yard; bleached valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of forty-five per centum ad valorem.

308. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred and not exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three and one-half cents per square yard; exceeding two and

one-half and not exceeding three and one-half square yards to the pound, four cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four and one-half cents per square yard; exceeding five square yards to the pound, five cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four and one-half cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, five cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five and one-half cents per square yard; exceeding five square yards to the pound, six cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, six and one-fourth cents per square yard; exceeding three and one-half square yards to the pound, seven cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard; bleached, valued at over fifteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over seventeen and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

1897 256. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, three and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four cents per square yard; exceeding five square yards to the pound, four and one-half cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five cents per square yard; exceeding five square yards to the pound, five and one-half cents per square yard; if dyed, colored, painted, or printed, and not exceeding three and one-half square yards to the pound, five and three-fourths cents per square yard; exceeding three and one-half square yards to the pound, six and one-half cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard; bleached, valued at over fourteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over sixteen cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

1894 348. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, four and one-half cents per square yard; if bleached, five and one-half cents per square yard; if dyed, colored, stained, painted, or printed, six and three-fourths cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued



1890 at over ten cents per square yard; bleached, valued at over twelve cents per square yard; and dyed, colored, stained, painted, or printed, valued at over fifteen cents per square yard, there shall be levied, collected, and paid a duty of forty-five per centum ad valorem: *Provided further*, That on cotton cloth, bleached, dyed, colored, stained, painted or printed, containing an admixture of silk, and not otherwise provided for, there shall be levied, collected, and paid a duty of ten cents per square yard, and in addition thereto thirty-five per centum ad valorem.

309. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two square yards to the pound, four cents per square yard; exceeding two and not exceeding three square yards to the pound, four and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, five cents per square yard; exceeding four square yards to the pound, five and one-half cents per square yard; if bleached and not exceeding two square yards to the pound, five cents per square yard; exceeding two and not exceeding three square yards to the pound, five and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, six cents per square yard; exceeding four square yards to the pound, six and one-half cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three square yards to the pound, six and one-half cents per square yard; exceeding three square yards to the pound, eight cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over fourteen cents per square yard; bleached, valued at over sixteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over twenty cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

1894 [NOTE.—Dutiable under paragraph 256, page 92.]  
1890 [NOTE.—Dutiable under paragraph 348, page 92.]

310. The term cotton cloth, or cloth, wherever used in the paragraphs of this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton in the piece or otherwise, whether figured, fancy, or plain, the warp and filling threads of which can be counted by unraveling or other practicable means.

1897

257. The term cotton cloth, or cloth, wherever used in the foregoing paragraphs of this schedule, shall be held to include all woven fabrics of cotton in the piece, whether figured, fancy, or plain, not specially provided for in this Act, the warp and filling threads of which can be counted by unraveling or other practicable means.

1894

1890 [NOTE.—No similar provision in the tariff act of 1890.]

311. Cloth, composed of cotton or other vegetable fiber and silk, whether known as silk-striped sleeve linings, silk stripes, or otherwise, of which cotton is the component material of chief value, eight cents per square yard and thirty per centum ad valorem: *Provided*, That no such cloth shall pay a less rate of

1897

duty than fifty per centum ad valorem. Cotton cloth, filled or coated, three cents per square yard and twenty per centum ad valorem.

1894 260. \* \* sleeve linings or other cloths. Composed of cotton and silk, whether known as silk stripe sleeve lining, silk stripes, or otherwise, forty-five per centum ad valorem.

1890 [NOTE.—Not enumerated; were dutiable under paragraph 348, page 92, at 10 cents per sq. yard and 35 per cent.]

1897 312. Handkerchiefs or mufflers composed of cotton, whether in the piece or otherwise and whether finished or unfinished, if not hemmed, or hemmed only, shall pay the same rate of duty on the cloth contained therein as is imposed on cotton cloth of the same description, weight, and count of threads to the square inch; but such handkerchiefs or mufflers shall not pay a less rate of duty than forty-five per centum ad valorem. If such handkerchiefs or mufflers are hemstitched, or imitation hemstitched, or revered, or have drawn threads, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinbefore prescribed, and in no case less than fifty-five per centum ad valorem; if such handkerchiefs or mufflers are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliqued, or trimmed wholly or in part with lace or with tucking or insertion, they shall not pay a less rate of duty than sixty per centum ad valorem.

1894 [NOTE.—Dutiable at 40 per cent under paragraph 258 below.]

1890 [NOTE.—Dutiable at 50 per cent under paragraph 349, page 95.]

1897 313. Cotton cloth in which other than the ordinary warp and filling threads have been introduced in the process of weaving to form a figure, whether known as lappets or otherwise, and whether unbleached, bleached, dyed, colored, stained, painted, or printed, shall pay, in addition to the duty herein provided for other cotton cloth of the same description, or condition, weight, and count of threads to the square inch, one cent per square yard if valued at not more than seven cents per square yard, and two cents per square yard if valued at more than seven cents per square yard.

1894 [NOTE.—Not provided for.]

1890 [NOTE.—Not provided for.]

1897 314. Clothing, ready-made, and articles of wearing apparel of every description, including neck-ties or neckwear composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise provided for in this Act, fifty per centum ad valorem: *Provided*, That any outside garment provided for in this paragraph having india-rubber as a component material shall pay a duty of fifteen cents per pound and fifty per centum ad valorem.

1894 258. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seam-

stress, or manufacturer, all of the foregoing not specially provided for in this Act, forty per centum ad valorem.

1890 349. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for in this act, fifty per centum ad valorem: *Provided, That* all such clothing ready made and articles of wearing apparel having India rubber as a component material (not including gloves or elastic articles that are specially provided for in this act), shall be subject to a duty of fifty cents per pound, and in addition thereto fifty per centum ad valorem.

1897 315. Plushes, velvets, velveteens, corduroys, and all pile fabrics, cut or uncut; any of the foregoing composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, nine cents per square yard and twenty-five per centum ad valorem; if bleached, dyed, colored, stained, painted, or printed, twelve cents per square yard and twenty-five per centum ad valorem: *Provided, That* corduroys composed of cotton or other vegetable fiber, weighing seven ounces or over per square yard, shall pay a duty of eighteen cents per square yard and twenty-five per centum ad valorem: *Provided further, That* manufactures or articles in any form including such as are commonly known as bias dress facings or skirt bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, shall be subject to the foregoing rates of duty and in addition thereto ten per centum ad valorem: *Provided further, That* none of the articles or fabrics provided for in this paragraph shall pay a less rate of duty than forty-seven and one-half per centum ad valorem.

1894 259. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, forty per centum ad valorem; on all such goods if bleached, dyed, colored, stained, painted, or printed, forty-seven and one-half per centum ad valorem.

1890 350. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, ten cents per square yard and twenty per centum ad valorem; on all such goods if bleached, twelve cents per square yard and twenty per centum ad valorem; if dyed, colored, stained, painted, or printed, fourteen cents per square yard and twenty per centum ad valorem; but none of the foregoing articles in this paragraph shall pay a less rate of duty than forty per centum ad valorem.

1897 316. Curtains, table covers, and all articles manufactured of cotton chenille or of which cotton chenille is the component material of chief value, fifty per centum ad valorem.

1894 260. Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value, forty per centum ad valorem; \* \*

1890 351. Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value, sixty per centum ad valorem.

✓ 1897 317. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for in this Act, thirty per centum ad valorem.

1894 261. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber and not otherwise specially provided for in this Act, thirty per centum ad valorem.

1890 352. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber and not otherwise specially provided for in this act, and shirts and drawers composed of cotton, valued at not more than one dollar and fifty cents per dozen, thirty-five per centum ad valorem.

✓ 1897 318. Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half-hose, and clocked stockings, hose or half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than one dollar per dozen pairs, fifty cents per dozen pairs; valued at more than one dollar per dozen pairs, and not more than one dollar and fifty cents per dozen pairs, sixty cents per dozen pairs; valued at more than one dollar and fifty cents per dozen pairs, and not more than two dollars per dozen pairs, seventy cents per dozen pairs; valued at more than two dollars per dozen pairs, and not more than three dollars per dozen pairs, one dollar and twenty cents per dozen pairs; valued at more than three dollars per dozen pairs and not more than five dollars per dozen pairs, two dollars per dozen pairs; and in addition thereto, upon all the foregoing, fifteen per centum ad valorem; valued at more than five dollars per dozen pairs, fifty-five per centum ad valorem.

1894 262. Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless or clocked stockings, hose or half-hose, and knitted shirts or drawers, all of the above composed of cotton or other vegetable fiber, finished or unfinished, fifty per centum ad valorem.

353. Stockings, hose, and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose or half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than sixty cents per dozen pairs, twenty cents per dozen pairs, and in addition thereto twenty per centum ad valorem; valued at more than sixty cents per dozen pairs and not more than two dollars per dozen pairs, fifty cents per dozen pairs, and in addition thereto thirty per centum ad valorem; valued at more than two dollars per dozen pairs, and not more than four dollars per dozen pairs, seventy-five cents per dozen pairs, and in addition thereto, forty per centum ad valorem; valued at more

1890 than four dollars per dozen pairs, one dollar per dozen pairs, and in addition thereto, forty per centum ad valorem; and all shirts and drawers composed of cotton or other vegetable fiber, valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen, one dollar per dozen, and in addition thereto, thirty-five per centum ad valorem; valued at more than three dollars per dozen and not more than five dollars per dozen, one dollar and twenty-five cents per dozen, and in addition thereto, forty per centum ad valorem; valued at more than five dollars per dozen, and not more than seven dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto forty per centum ad valorem; valued at more than seven dollars per dozen, two dollars per dozen, and in addition thereto, forty per centum ad valorem.

319. Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers and all underwear of every description made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including stockings, hose and half hose, composed of cotton or other vegetable fiber, valued at not more than one dollar and fifty cents per dozen, sixty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen, one dollar and ten cents per dozen, and in addition thereto fifteen per centum ad valorem; valued at more than three dollars per dozen and not more than five dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto twenty-five per centum ad valorem; valued at more than five dollars per dozen and not more than seven dollars per dozen, one dollar and seventy-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued at more than seven dollars per dozen and not more than fifteen dollars per dozen, two dollars and twenty-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued above fifteen dollars per dozen, fifty per centum ad valorem.

1897

1894 [NOTE.—Not enumerated; were dutiable under paragraphs 258, page 94, 261, and 262, page 96.]

1890 [NOTE.—Not enumerated; were probably dutiable under paragraphs 349, page 95, 352, and 353, page 96.]

320. Bandings, beltings, bindings, bone casings, cords, garters, lining for bicycle tires, ribbons, suspenders and braces, tapes, tubing, and webs or webbing, any of the foregoing articles made of cotton or other vegetable fiber, whether composed in part of india-rubber or otherwise, and not embroidered by hand or machinery, forty-five per centum ad valorem; spindle banding, woven, braided or twisted lamp, stove, or candle wicking made of cotton or other vegetable fiber, ten cents per pound and fifteen per centum ad valorem; loom harness or healds made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, fifty cents per pound and twenty-five per centum ad valorem; boot, shoe, and corset lacings made of cotton or other vegetable fiber, twenty-five cents per pound and fifteen per centum ad valorem; labels, for garments or other articles, composed of cotton or other vegetable fiber, fifty cents per pound and thirty per centum ad valorem,

1897

1894 263. Cords, braids, boot, shoe and corset lacings, tapes, gimps, galloons, webbing, goring, suspenders and braces, woven, braided, or twisted lamp or candle wicking, lining for bicycle tires, spindle binding, any of the above made of cotton or other vegetable fiber, and whether composed in part of India rubber or otherwise, forty-five per centum ad valorem.

1890 354. Cotton cords, braids, boot, shoe, and corset lacings, thirty-five cents per pound; cotton gimps, galloons, webbing, goring, suspenders, and braces, any of the foregoing which are elastic or nonelastic, forty per centum ad valorem: *Provided*, That none of the articles included in this paragraph shall pay a less rate of duty than forty per centum ad valorem.

1897 321. Cotton table damask, forty per centum ad valorem; cotton duck, thirty-five per centum ad valorem.

1894 264. \* \* cotton duck and cotton damask, in the piece or otherwise, \* \* thirty-five per centum ad valorem.

1890 355. Cotton damask, in the piece or otherwise, \* \* forty per centum ad valorem.

[NOTE.—Cotton duck dutiable at 40 per cent as manufactures of cotton, paragraph 355, below.]

1897 322. All manufactures of cotton not specially provided for in this Act, forty-five per centum ad valorem.

1894 264. All manufactures of cotton, \* \* in the piece or otherwise, not specially provided for in this Act, and including cloth having India rubber as a component material, thirty-five per centum ad valorem.

1890 355. \* \* all manufactures of cotton not specially provided for in this act, forty per centum ad valorem.

#### SCHEDULE J.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

1897 323. Flax straw, five dollars per ton.

1894 497. \* \* flax straw, \* \* (Free.)

1890 356. Flax straw, five dollars per ton.

1897 324. Flax, not hackled or dressed, one cent per pound.

1894 497. \* \* flax not hackled, \* \* (Free.)

1890 357. Flax, not hackled or dressed, one cent per pound.

1897 325. Flax, hackled, known as “dressed line,” three cents per pound.

1894 265. Flax, hackled, known as “dressed line,” one and one-half cents per pound.

1890 358. Flax, hackled, known as “dressed line,” three cents per pound.

1897 326. Tow of flax, twenty dollars per ton.

1894 497. \* \* tow of flax, \* \* (Free.)

1890 359. Tow, of flax, \* \* one-half of one cent per pound.

1897 327. Hemp, and tow of hemp, twenty dollars per ton; hemp, hackled, known as “line of hemp,” forty dollars per ton.

1894 { 266. Hemp, hackled, known as “dressed line,” one cent per pound.  
497. \* \* tow of \* \* hemp, hemp not hackled, \* \* (Free.)

- 1890 { 360. Hemp twenty-five dollars per ton; hemp, hackled, known  
as line of hemp, fifty dollars per ton.  
359. Tow, of \* \* hemp, one-half of one cent per pound.

1897 328. Single yarns made of jute, not finer than five lea or number, one cent per pound and ten per centum ad valorem; if finer than five lea or number, thirty-five per centum ad valorem.

1894 267. Yarn, made of jute, thirty per centum ad valorem.

1890 361. Yarn, made of jute, thirty-five per centum ad valorem.

1897 329. Cables and cordage, composed of istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them, one cent per pound; cables and cordage made of hemp, tarred or untarred, two cents per pound.

1894 268. Cables, cordage, and twine (except binding twine), composed in whole or in part of New Zealand hemp, istle or Tampico fiber, manila, sisal grass, or sunn, ten per centum ad valorem.

1890 362. Cables, cordage, and twine (except binding twine composed in whole or in part of istle or Tampico fiber, mauila, sisal grass, or sunn), one and one-half cents per pound; \* \* cables and cordage made of hemp, two and one-half cents per pound; tarred cables and cordage, three cents per pound.

1897 330. Threads, twines, or cords, made from yarn not finer than five lea or number, composed of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, thirteen cents per pound; if made from yarn finer than five lea or number, three-fourths of one cent per pound additional for each lea or number, or part of a lea or number, in excess of five.

1894 [NOTE.—Threads, dutiable at 35 per cent under paragraph 274 below. For twines see paragraphs 268 and 362 above.]

1890 [NOTE.—Threads, dutiable under paragraph 370 below. For twines see paragraphs 268 and 362 above.]

1897 331. Single yarns in the gray, made of flax, hemp, or ramie, or a mixture of any of them, not finer than eight lea or number, seven cents per pound; finer than eight lea or number and not finer than eighty lea or number, forty per centum ad valorem; single yarns, made of flax, hemp, or ramie, or a mixture of any of them, finer than eighty lea or number, fifteen per centum ad valorem.

1894 274. Yarns or threads composed of flax or hemp, or of a mixture of either of these substances, thirty-five per centum ad valorem.

1890 370. Yarns or threads composed of flax or hemp, or of a mixture of either of these substances, valued at thirteen cents or less per pound, six cents per pound; valued at more than thirteen cents per pound, forty-five per centum ad valorem.

1897 332. Flax gill netting, nets, webs, and seines shall pay the same duty per pound as is imposed in this schedule upon the thread, twine, or cord of which they are made, and in addition thereto twenty-five per centum ad valorem.

1894 272. Flax gill netting, nets, webs, and seines, forty per centum ad valorem.

1890 367. Flax gill-netting, nets, webs, and seines, when the thread or twine of which they are composed is made of yarn of a number not higher than twenty, fifteen cents per pound, and thirty-five per centum ad valorem; when made of threads or twines, the yarn of which is finer than number twenty, twenty cents per pound and in addition thereto forty-five per centum ad valorem.

1897 333. Floor mattings, plain, fancy or figured, manufactured from straw, round or split, or other vegetable substances not otherwise provided for, including what are commonly known as Chinese, Japanese, and India straw mattings, valued at not exceeding ten cents per square yard, three cents per square yard; valued at exceeding ten cents per square yard, seven cents per square yard and twenty-five per centum ad valorem.

1894 485. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting. (Free.)

1890 575. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting. (Free.)

1897 334. Carpets, carpeting, mats and rugs made of flax, hemp, jute, or other vegetable fiber (except cotton), valued at not exceeding fifteen cents per square yard, five cents per square yard and thirty-five per centum ad valorem; valued above fifteen cents per square yard, ten cents per square yard and thirty-five per centum ad valorem.

1894 269. Hemp and jute carpets and carpetings, twenty per centum ad valorem.

1890 363. Hemp and jute carpets and carpetings, six cents per square yard.

1897 335. Hydraulic hose, made in whole or in part of flax, hemp, ramie, or jute, twenty cents per pound.

1894 273½. Linen hydraulic hose, made in whole or in part of flax, hemp, or jute, forty per centum ad valorem.

1890 368. Linen hydraulic hose, made in whole or in part of flax, hemp or jute, twenty cents per pound.

1897 336. Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, forty per centum ad valorem.

1894 275½. Tapes composed of flax, woven with or without metal threads, on reels or spools, designed expressly for use in the manufacture of measuring tapes, twenty-five per centum ad valorem.

1890 [NOTE.—Dutiable at 50 per cent as manufactures of flax, under paragraph 371, page 104.]

1897 337. Oilcloth for floors, stamped, painted, or printed, including linoleum or corticene, figured or plain, and all other oilcloth (except silk oilcloth) under twelve feet in width not specially provided for herein, eight cents per square yard and fifteen per centum ad valorem; oilcloth for floors and linoleum or corticene, twelve feet and over in width, inlaid linoleum or corticene, and cork carpets, twenty cents per square yard and twenty per centum ad valorem; waterproof cloth, composed of cotton or



other vegetable fiber, whether composed in part of india-rubber or otherwise, ten cents per square yard and twenty per centum ad valorem.

1894 273. Oilcloth for floors, stamped, painted, or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oilcloth (except silk oilcloth), and waterproof cloth, not specially provided for in this Act, valued at twenty-five cents or less per square yard, twenty-five per centum ad valorem; valued above twenty-five cents per square yard, forty per centum ad valorem.

1890 369. Oil-cloth for floors, stamped, painted, or printed, including linoleum, corticene, cork-carpet, figured or plain, and all other oil-cloth (except silk oil-cloth), and water-proof cloth, not specially provided for in this act, valued at twenty-five cents or less per square yard, forty per centum ad valorem; valued above twenty-five cents per square yard, fifteen cents per square yard and thirty per centum ad valorem.

1897 338. Shirt collars and cuffs, composed of cotton, forty-five cents per dozen pieces and fifteen per centum ad valorem; composed in whole or in part of linen, forty cents per dozen pieces and twenty per centum ad valorem.

1894 275. Collars and cuffs, composed wholly or in part of linen, thirty cents per dozen pieces, and in addition thereto thirty per centum ad valorem; shirts and all other articles of wearing apparel of every description, not specially provided for in this Act, composed wholly or in part of linen, fifty per centum ad valorem.

1890 372. Collars and cuffs, composed entirely of cotton, fifteen cents per dozen pieces and thirty-five per centum ad valorem; composed in whole or in part of linen, thirty cents per dozen pieces and forty per centum ad valorem; shirts, and all articles of wearing apparel of every description, not specially provided for in this act, composed wholly or in part of linen, fifty-five per centum ad valorem.

1897 339. Laces, lace window curtains, tidies, pillow shams, bed sets, insertings, flouncings, and other lace articles; handkerchiefs, napkins, wearing apparel, and other articles, made wholly or in part of lace, or in imitation of lace; nets or nettings, veils and veilings, etamines, vitrages, neck ruffings, ruchings, tuckings, flutings, and quillings; embroideries and all trimmings, including braids, edgings, insertings, flouncings, galloons, gorings, and bands; wearing apparel, handkerchiefs, and other articles or fabrics embroidered in any manner by hand or machinery, whether with a letter, monogram, or otherwise; tamboured or appliquéed articles, fabrics or wearing apparel; hemstitched or tucked flouncings or skirtings, and articles made wholly or in part of ruffings, tuckings, or ruchings; all of the foregoing, composed wholly or in chief value of flax, cotton, or other vegetable fiber, and not elsewhere specially provided for in this Act, whether composed in part of india rubber or otherwise, sixty per centum ad valorem: *Provided*, That no wearing apparel or other article or textile fabric, when embroidered by hand or machinery, shall pay duty at a less rate than that imposed in any schedule of this Act upon any embroideries of the materials of which such embroidery is composed.

1894 276. Laces, edgings, nettings and veilings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window curtains, tamboured articles, and articles embroidered by hand or machinery, embroidered handkerchiefs, and articles made wholly or in part of lace, ruffings, tuckings, or ruchings, all of the above-named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this Act, fifty per centum ad valorem.

1890 373. Laces, edgings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window-curtains, and other similar tamboured articles, and articles embroidered by hand or machinery, embroidered and hem-stitched handkerchiefs, and articles made wholly or in part of lace, ruffings, tuckings, or ruchings, all of the above-named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this act, sixty per centum ad valorem: *Provided*, That articles of wearing apparel, and textile fabrics, when embroidered by hand or machinery, and whether specially or otherwise provided for in this act, shall not pay a less rate of duty than that fixed by the respective paragraphs and schedules of this act upon embroideries of the materials of which they are respectively composed.

1897 340. Lace window curtains, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine or on the Nottingham warp machine, and composed of cotton or other vegetable fiber, when counting five points or spaces between the warp threads to the inch, one cent per square yard; when counting more than five such points or spaces to the inch, one-half of one cent per square yard in addition for each such point or space to the inch in excess of five; and in addition thereto, on all the foregoing articles in this paragraph, twenty per centum ad valorem: *Provided*, That none of the above-named articles shall pay a less rate of duty than fifty per centum ad valorem.

1894 [NOTE.—Dutiable under paragraph 276 above.]

1890 [NOTE.—Dutiable under paragraph 373 above.]

1897 341. Plain woven fabrics of single jute yarns, by whatever name known, not exceeding sixty inches in width, weighing not less than six ounces per square yard and not exceeding thirty threads to the square inch, counting the warp and filling, five-eighths of one cent per pound and fifteen per centum ad valorem; if exceeding thirty and not exceeding fifty-five threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.

1894 424½. Burlaps, \* \* \* (Free.)

1890 364. Burlaps, not exceeding sixty inches in width, of flax, jute or hemp or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton), one and five-eighths cents per pound.

- 1897 **342.** All pile fabrics of which flax is the component material of chief value, sixty per centum ad valorem.
- 1894 [NOTE.—Dutiable at 35 per cent under paragraph 277, page 104.]
- 1890 [NOTE.—Dutiable at 50 per cent under paragraph 371, page 104.]
- 1897 **343.** Bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, colored, stained, painted, printed, or bleached, and not exceeding thirty threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.
- 1894 424½. \* \* bags for grain made of burlaps. (Free.)
- 1890 **365.** Bags for grain made of burlaps, two cents per pound.
- 1897 **344.** Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, or hemp, not bleached, dyed, colored, stained, painted, or printed, not exceeding sixteen threads to the square inch, counting the warp and filling, and weighing not less than fifteen ounces per square yard, six-tenths of one cent per square yard.
- 1894 { **392½.** Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts.
501. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture. (Free.)
- 1890 { **366.** Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts, valued at six cents or less per square yard, one and six-tenths cents per square yard; valued at more than six cents per square yard, one and eight-tenths cents per square yard.
601. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture. (Free.)
- 1897 **345.** Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or either of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished, not hemmed or hemmed only, fifty per centum ad valorem; if hemstitched, or imitation hemstitched, or revered, or with drawn threads, but not embroidered or initialed, fifty-five per centum ad valorem.
- 1894 [NOTE.—Dutiable at 40 per cent under paragraph 258, page 94.]
- 1890 [NOTE.—Dutiable at 50 per cent under paragraph 349, page 95.]
- 1897 **346.** Woven fabrics or articles not specially provided for in this Act, composed of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, weighing four and one-half ounces or more per square yard, when containing not more than sixty threads to the square inch, counting the warp and filling, one and three-fourths cents per square yard; containing more than sixty and not more than one hundred and twenty threads to the square inch, two and three-fourths cents per square yard; containing more than one hundred and twenty and not more than one hundred and eighty threads to the square inch, six cents per square yard; containing more than one hundred and eighty threads to the square inch, nine cents per square yard, and in addition thereto, on all the foregoing, thirty per centum ad valorem: *Provided*, That none of the fore-

going articles in this paragraph shall pay a less rate of duty than fifty per centum ad valorem. Woven fabrics of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, including such as is known as shirting cloth, weighing less than four and one-half ounces per square yard and containing more than one hundred threads to the square inch, counting the warp and filling, thirty-five per centum ad valorem.

1894 [NOTE.—Dutiable at 35 per cent under paragraph 277 below.]  
1890 [NOTE.—Dutiable under paragraphs 371 and 374 below.]

1897 347. All manufactures of flax, hemp, ramie, or other vegetable fiber, or of which these substances, or either of them, is the component material of chief value, not specially provided for in this Act, forty-five per centum ad valorem.

1894 277. All manufactures of flax, hemp, jute, or other vegetable fiber, except cotton, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

1890 371. All manufactures of flax or hemp, or of which these substances, or either of them, is the component material of chief value, not specially provided for in this act, fifty per centum ad valorem: *Provided*, That until January first, eighteen hundred and ninety-four, such manufactures of flax containing more than one hundred threads to the square inch, counting both warp and filling, shall be subject to a duty of thirty-five per centum ad valorem in lieu of the duty herein provided.

374. All manufactures of jute, or other vegetable fiber, except flax, hemp or cotton, or of which jute, or other vegetable fiber, except flax, hemp or cotton, is the component material of chief value, not specially provided for in this act, valued at five cents per pound or less, two cents per pound; valued above five cents per pound, forty per centum ad valorem.

#### SCHEDULE K.—WOOL AND MANUFACTURES OF WOOL.

1897 348. All wools, hair of the camel, goat, alpaca, and other like animals shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

1894 685. All wool of the sheep, hair of the camel, goat, alpaca, and other like animals, and all wool and hair on the skin, noils, yarn waste, card waste, bur waste, slubbing waste, roving waste, ring waste, and all waste, or rags composed wholly or in part of wool, all the foregoing not otherwise herein provided for (Free.)

1890 375. All wools, hair of the camel, goat, alpaca, and other like animals shall be divided for the purpose of fixing the duties to be charged thereon into the three following classes:

1897 349. Class one, that is to say, merino, mestiza, metz, or metis wools, or other wools of Merino blood, immediate or remote, Down clothing wools, and wools of like character with any of the preceding, including Bagdad wool, China lamb's wool, Castel Branco, Adrianople skin wool or butcher's wool, and such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, Egypt, Morocco, and elsewhere, and all wools not hereinafter included in classes two and three.

1894 [NOTE.—Free under paragraph 685, previously enumerated on page 104.]

1890 376. Class one, that is to say, Merino, mestiza, metz, or metis wools, or other wools of Merino blood, immediate or remote, Down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

1897 350. Class two, that is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, Angora goat, alpaca, and other like animals.

1894 [NOTE.—Free under paragraph 685, previously enumerated on page 104.]

1890 377. Class two, that is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, goat, alpaca, and other like animals.

1897 351. Class three, that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna, Russian camel's hair, and all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Syria, and elsewhere, excepting improved wools hereinafter provided for.

1894 [NOTE.—Free under paragraph 685, previously enumerated on page 104.]

1890 378. Class three, that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna, Russian camels hair, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere, excepting improved wools hereinafter provided for.

1897 352. The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury, shall be the standards for the classification of wools under this Act, and the Secretary of the Treasury is authorized to renew these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom-houses of the United States when they may be needed.

1894 [NOTE.—Not provided for; as all wool was free. See page 104, paragraph 685.]

1890 379. The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury, shall be the standards for the classification of wools under this act, and the Secretary of the Treasury shall have the authority to renew these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom-houses of the United States when they may be needed.

1897 **353.** Whenever wools of class three shall have been improved by the admixture of Merino or English blood, from their present character as represented by the standard samples now or hereafter to be deposited in the principal custom-houses of the United States, such improved wools shall be classified for duty either as class one or as class two, as the case may be.

1894 [NOTE.—Free under paragraph 685, previously enumerated on page 104.]

1890 **380.** Whenever wools of class three shall have been improved by the admixture of Merino or English blood from their present character as represented by the standard samples now or hereafter to be deposited in the principal custom-houses of the United States, such improved wools shall be classified for duty either as class one or as class two, as the case may be.

1897 **354.** The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed. The duty on wools of the third class, if imported in condition for use in carding or spinning into yarns, or which shall not contain more than eight per cent of dirt or other foreign substance, shall be three times the duty to which they would otherwise be subjected.

1894 [NOTE.—Free under paragraph 685, previously enumerated on page 104.]

1890 **381.** The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed.

1897 **355.** Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water only on the sheep's back, or on the skin. Wools of the first and second classes washed in any other manner than on the sheep's back or on the skin shall be considered as scoured wool.

1894 [NOTE.—Free under paragraph 685, previously enumerated on page 104.]

1890 **382.** Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water on the sheep's back. Wool washed in any other manner than on the sheep's back shall be considered as scoured wool.

**356.** The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and other like animals, of class one and class two, which shall be imported in any other than ordinary condition, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject: *Provided*, That skirted wools as imported in eighteen hundred and ninety and prior thereto are hereby excepted. The duty upon wool of the sheep

or hair of the camel, Angora goat, alpaca, and other like animals of any class which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

- 1897 When the duty assessed upon any wool equals three times or more that which would be assessed if said wool was imported unwashed, the duty shall not be doubled on account of the wool being sorted. If any bale or package of wool or hair specified in this Act invoiced or entered as of any specified class, or claimed by the importer to be dutiable as of any specified class, shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified in this Act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.

1894 [NOTE.—Free under paragraph 685, previously enumerated on page 104.]

381. The duty upon wool of the sheep or hair of the camel, goat, alpaca, and other like animals which shall be imported in any other than ordinary condition, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject: *Provided*, That skirted wools as now imported are hereby excepted. Wools on which a duty is assessed amounting to three times or more than that which would be assessed if said wool was imported unwashed, such duty shall not be doubled on account of its being sorted. If any bale or package of wool or hair specified in this act imported as of any specified class, or claimed by the importer to be dutiable as of any specified class shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified in this act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.

- 1897 357. The duty upon all wools and hair of the first class shall be eleven cents per pound, and upon all wools or hair of the second class twelve cents per pound.

1894 [NOTE.—Free under paragraph 685, previously enumerated on page 104.]

- 1890 384. The duty upon all wools and hair of the first class shall be eleven cents per pound, and upon all wools or hair of the second class twelve cents per pound.

1897 **358.** On wools of the third class and on camel's hair of the third class the value whereof shall be twelve cents or less per pound, the duty shall be four cents per pound.

1894 [NOTE.—Free under paragraph 685, previously enumerated on page 104.]

1890 **385.** On wools of the third class and on camel's hair of the third class the value whereof shall be thirteen cents or less per pound, including charges, the duty shall be thirty-two per centum ad valorem.

1897 **359.** On wools of the third class, and on camel's hair of the third class, the value whereof shall exceed twelve cents per pound, the duty shall be seven cents per pound.

1894 [NOTE.—Free under paragraph 685, previously enumerated on page 104.]

1890 **386.** On wools of the third class, and on camel's hair of the third class, the value whereof shall exceed thirteen cents per pound, including charges, the duty shall be fifty per cent ad valorem.

1897 **360.** The duty on wools on the skin shall be one cent less per pound than is imposed in this schedule on other wools of the same class and condition, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

1894 [NOTE.—Free under paragraph 685, previously enumerated on page 104.]

1890 **387.** Wools on the skin shall pay the same rate as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

1897 **361.** Top waste, slubbing waste, roving waste, ring waste, and garnetted waste, thirty cents per pound.

1894 [NOTE.—Free under paragraph 685, page 104, except garnetted waste, which is dutiable under paragraph 279 (see below) at 15 per cent.]

1890 **388.** On \* \* \* top waste, slubbing waste, roving waste, ring waste, \* \* \* garnetted waste, \* \* \* the duty shall be thirty cents per pound.

1897 **362.** Shoddy, twenty-five cents per pound; noils, wool extract,\* yarn waste, thread waste, and all other wastes composed wholly or in part of wool, and not specially provided for in this Act, twenty cents per pound.

[\* Wool extract is a form of shoddy.]

1894 [NOTE.—Free under paragraph 685, page 104, except shoddy, which is dutiable under paragraph 279 (see below) at 15 per cent.]

1890 **388.** On noils, shoddy, \* \* \* yarn waste, \* \* \* and all other wastes composed wholly or in part of wool, the duty shall be thirty cents per pound.

1897 **363.** Woolen rags, mungo, and flocks, ten cents per pound.

1894 **279.** On flocks, mungo, shoddy, garnetted waste, and carded waste, and carbonized noils, or carbonized wool, fifteen per centum ad valorem, and on wool of the sheep, hair of the camel, goat, alpaca, or other like animals, in the form of roving, roping, or tops, twenty per centum ad valorem.

[NOTE.—Woolen rags free under paragraph 685, page 104.]



1890 389. On woolen rags, mungo, and flocks, the duty shall be ten cents per pound.

1897 364. Wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this Act, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this Act.

1894 [NOTE.—Not provided for, as all wool was free. See page 104.]

1890 390. Wools and hair of the camel, goat, alpaca, or other like animals, in the form of roving, roving, or tops, and all wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this act, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this act.

1897 365. On yarns made wholly or in part of wool, valued at not more than thirty cents per pound, the duty per pound shall be two and one-half times the duty imposed by this Act on one pound of unwashed wool of the first class; valued at more than thirty cents per pound, the duty per pound shall be three and one half times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, forty per centum ad valorem.

1894 280. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

1890 391. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, the duty per pound shall be two and one half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto, thirty-five per centum ad valorem; valued at more than thirty cents and not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem; valued at more than forty cents per pound, the duty per pound shall be three and one half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem.

1897 366. On cloths, knit fabrics, and all manufactures of every description made wholly or in part of wool, not specially provided for in this Act, valued at not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this Act on a pound of unwashed wool of the first class; valued at above forty cents per pound and not above seventy cents per pound, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, fifty per centum ad valorem; valued at over seventy cents per pound, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class and fifty-five per centum ad valorem.

1894 281. On knit fabrics, and all fabrics made on knitting machines or frames, not including wearing apparel, and on shawls made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding forty cents per pound, thirty-five per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

1890 392. On woolen or worsted cloths, shawls, knit fabrics, and all fabrics made on knitting machines or frames, and all manufactures of every description made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, not specially provided for in this act, valued at not more than thirty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at more than thirty and not more than forty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at above forty cents per pound, the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

1897 367. On blankets, and flannels for underwear composed wholly or in part of wool, valued at not more than forty cents per pound, the duty per pound shall be the same as the duty imposed by this Act on two pounds of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem. On blankets composed wholly or in part of wool, valued at more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, valued at above fifty cents per pound, shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this Act: *Provided*, That on blankets over three yards in length the same duties shall be paid as on cloths.

1894 282. On blankets, hats of wool, flannels for underwear and felts for printing machines, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, twenty-five per centum ad valorem; valued at more than thirty and not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, thirty-five per centum ad valorem: *Provided*, That on blankets over three yards in length the same duties shall be paid as on woolen and worsted cloths, and on flannels weighing over four ounces per square yard, the same duties as on dress goods.

393. On blankets, hats of wool, and flannels for underwear composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, the duty per pound shall be the same as the duty

imposed by this act on one pound and one-half of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than thirty and not more than forty cents per pound, the duty per pound, shall be twice the duty imposed by this act on a pound of unwashed wool of the first class; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class; and in addition thereto upon all the above-named articles thirty-five per centum ad valorem. On blankets and hats of wool composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animal, valued at more than fifty cents per pound, the duty per pound shall be three and a half times the duty imposed by this act on a pound of unwashed wool of the first-class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at above fifty cents per pound shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this act.

1890

368. On women's and children's dress goods, coat linings, Italian cloths, and goods of similar description and character of which the warp consists wholly of cotton or other vegetable material with the remainder of the fabric composed wholly or in part of wool, valued at not exceeding fifteen cents per square yard, the duty shall be seven cents per square yard; valued at more than fifteen cents per square yard, the duty shall be eight cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: *Provided*, That on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.

1897

283. On women's and children's dress goods, coat linings, Italian cloth, bunting, or goods of similar description or character, and on all manufactures, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including such as have India rubber as a component material, and not specially provided for in this Act, valued at not over fifty cents per pound, forty per centum ad valorem; valued at more than fifty cents per pound, fifty per centum ad valorem.

1894

394. On women's and children's dress goods, coat linings, Italian cloths, and goods of similar character or description of which the warp consists wholly of cotton or other vegetable material, with the remainder of the fabric composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding fifteen cents per square yard, seven cents per square yard, and in addition thereto forty per centum ad valorem; valued at above fifteen cents per square yard, eight cents per square yard, and in addition thereto fifty per centum ad valorem: *Provided*, That on all such goods weighing over four ounces per square yard the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

1890

1897 **369.** On women's and children's dress goods, coat linings, Italian cloths, bunting, and goods of similar description or character composed wholly or in part of wool, and not specially provided for in this Act, the duty shall be eleven cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: *Provided*, That on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.

1894 [NOTE.—Dutiable under paragraph 283, page 111.]

1890 **395.** On women's and children's dress goods, coat linings, Italian cloth, bunting, and goods of similar description or character composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, and not specially provided for in this act, the duty shall be twelve cents per square yard, and in addition thereto fifty per centum ad valorem: *Provided*, That on all such goods weighing over four ounces per square yard the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

1897 **370.** On clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description, made up or manufactured wholly or in part, felts not woven and not specially provided for in this Act, composed wholly or in part of wool, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

1894 **284.** On clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for in this Act, felts not specially provided for in this Act, all the foregoing composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including those having India rubber as a component material, valued at above one dollar and fifty cents per pound, fifty per centum ad valorem; valued at less than one dollar and fifty cents per pound, forty-five per centum ad valorem.

**285.** On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description or used for like purposes, and on knit wearing apparel, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, fifty per centum ad valorem.

[NOTE.—Shawls dutiable under paragraph 281, page 110.]

1890 **396.** On clothing, ready-made, and articles of wearing apparel of every description, made up or manufactured wholly or in part not specially provided for in this act, felt not woven, and not specially provided for in this act, and plushes and other pile fabrics, all the foregoing, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals the duty per pound shall be four and one-half times the duty imposed by this act on a pound of unwashed wool of the first-class, and in addition thereto sixty per centum ad valorem.

397. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies and children's apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, the duty per pound shall be four and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

[NOTE.—Shawls dutiable under paragraph 392, page 110.]

1897 371. Webbing, gorings, suspenders, braces, bandings, beltings, bindings, braids, galloons, edgings, insertings, flouncings, fringes, gimps, cords, cords and tassels, laces and other trimmings and articles made wholly or in part of lace, embroideries and articles embroidered by hand or machinery, head nets, netting, buttons or barrel buttons or buttons of other forms for tassels or ornaments, and manufactures of wool ornamented with beads or spangles of whatever material composed, any of the foregoing made of wool or of which wool is a component material, whether composed in part of india-rubber or otherwise, fifty cents per pound and sixty per centum ad valorem.

1894 286. On webbing, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces, embroideries, head nets, nettings and veilings, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, any of the foregoing which are elastic or nonelastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, fifty per centum ad valorem.

1890 398. On webbing, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces and embroideries, head nets, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, wrought by hand or braided by machinery any of the foregoing which are elastic or nonelastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, the duty shall be sixty cents per pound, and in addition thereto sixty per centum ad valorem.

1897 372. Aubusson, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

1894 287. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, \* \* \* forty per centum ad valorem.

1890 399. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, \* \* \* sixty cents per square yard, and in addition thereto forty per centum ad valorem.

1897 **373.** Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

1894 **288.** Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

1890 **400.** Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

1897 **374.** Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty-four cents per square yard, and in addition thereto forty per centum ad valorem.

1894 **289.** Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

1890 **401.** Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty-four cents per square yard, and in addition thereto forty per centum ad valorem.

1897 **375.** Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty cents per square yard, and in addition thereto forty per centum ad valorem.

1894 **290.** Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty per centum ad valorem.

1890 **402.** Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty cents per square yard, and in addition thereto forty per centum ad valorem.

1897 **376.** Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, twenty-eight cents per square yard, and in addition thereto forty per centum ad valorem.

1894 **291.** Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, forty-two and one-half per centum ad valorem.

1890 **403.** Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, twenty-eight cents per square yard, and in addition thereto forty per centum ad valorem.

1897 **377.** Treble ingrain, three-ply, and all chain Venetian carpets, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem.

1894 **292.** Treble ingrain, three-ply, and all chain Venetian carpets, thirty-two and one-half per centum ad valorem.

1890 **404.** Treble ingrain, three-ply and all chain Venetian carpets, nineteen cents per square yard, and in addition thereto forty per centum ad valorem.

1897 **378.** Wool Dutch and two-ply ingrain carpets, eighteen cents per square yard, and in addition thereto forty per centum ad valorem.

1894 293. Wool Dutch and two-ply ingrain carpets, thirty per centum ad valorem.

1890 405. Wool Dutch and two-ply ingrain carpets, fourteen cents per square yard, and in addition thereto forty per centum ad valorem.

1897 **379.** Carpets of every description woven whole for rooms, and Oriental, Berlin, Aubusson, Axminster, and similar rugs, ten cents per square foot and in addition thereto, forty per centum ad valorem.

1894 287. \* \* \* oriental, Berlin, and other similar rugs, forty per centum ad valorem.

1890 399. \* \* \* oriental, Berlin, and other similar rugs, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

1897 **380.** Druggets and bockings, printed, colored, or otherwise, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem.

1894 294. Druggets and bockings, printed, colored, or otherwise, felt carpeting, figured or plain, thirty per centum ad valorem.

1890 406. Druggets and bockings, printed, colored, or otherwise, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem. Felt carpeting, figured or plain, eleven cents per square yard, and in addition thereto forty per centum ad valorem.

1897 **381.** Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, fifty per centum ad valorem.

1894 295. Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, thirty per centum ad valorem.

1890 407. Carpets and carpeting of wool, flax or cotton, or composed in part of either, not specially provided for in this act, fifty per centum ad valorem.

1897 **382.** Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this Act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

1894 296. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this Act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

1890 408. Mats, rugs, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

**383.** Whenever, in any schedule of this Act, the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, goat, alpaca or other animal, whether manufactured by the woolen, worsted, felt, or any other process.

1894 [NOTE.—No similar provision.]

1890 [NOTE.—No similar provision.]

1897 [NOTE.—The woolen schedule of this act took effect on its passage.]

1894 297. The reduction of the rates of duty herein provided for manufactures of wool shall take effect January first, eighteen hundred and ninety-five,

1890 [NOTE.—The woolen schedule of this act took effect on its passage.]

#### SCHEDULE L.—SILKS AND SILK GOODS.

1897 **384.** Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, forty cents per pound.

1894 298. Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, twenty per centum ad valorem. \* \*

1890 409. Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, fifty cents per pound.

1897 **385.** Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, except spun silk, thirty per centum ad valorem; spun silk in skeins, cops, warps, or on beams, valued at not exceeding one dollar per pound, twenty cents per pound and fifteen per centum ad valorem; valued at over one dollar per pound and not exceeding one dollar and fifty cents per pound, thirty cents per pound and fifteen per centum ad valorem; valued at over one dollar and fifty cents per pound and not exceeding two dollars per pound, forty cents per pound and fifteen per centum ad valorem; valued at over two dollars per pound and not exceeding two dollars and fifty cents per pound, fifty cents per pound and fifteen per centum ad valorem; valued at over two dollars and fifty cents per pound, sixty cents per pound and fifteen per centum ad valorem; but in no case shall the foregoing articles pay a less rate of duty than thirty-five per centum ad valorem.

1894 298. \* \* Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, and spun silk in skeins, cops, warps, or on beams, thirty per centum ad valorem.

1890 410. Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, except spun silk, thirty per centum ad valorem; spun silk in skeins or cops or on beams, thirty-five per centum ad valorem.

**386.** Velvets, velvet or plush ribbons, chenilles, or other pile fabrics, cut or uncut, composed of silk, or of which silk is the component material of chief value, not specially provided for in this Act, one dollar and fifty cents per pound and fifteen per



1897 centum ad valorem; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound and fifteen per centum ad valorem; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

1894 299. Velvets, chenilles, or other pile fabrics, composed of silk, or of which silk is the component material of chief value, one dollar and fifty cents per pound; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

1890 411. Velvets, plushes, or other pile fabrics, containing, exclusive of selvages, less than seventy-five per centum in weight of silk, one dollar and fifty cents per pound and fifteen per centum ad valorem; containing, exclusive of selvages, seventy-five per centum or more in weight of silk, three dollars and fifty cents per pound, and fifteen per centum ad valorem; but in no case shall any one of the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

1897 387. Woven fabrics in the piece, not specially provided for in this Act, weighing not less than one and one-third ounces per square yard and not more than eight ounces per square yard, and containing not more than twenty per centum in weight of silk, if in the gum, fifty cents per pound, and if dyed in the piece, sixty cents per pound; if containing more than twenty per centum and not more than thirty per centum in weight of silk, if in the gum, sixty-five cents per pound, and if dyed in the piece, eighty cents per pound; if containing more than thirty per centum and not more than forty-five per centum in weight of silk, if in the gum, ninety cents per pound, and if dyed in the piece, one dollar and ten cents per pound; if dyed in the thread or yarn and containing not more than thirty per centum in weight of silk, if black (except selvages), seventy-five cents per pound, and if other than black, ninety cents per pound; if containing more than thirty and not more than forty-five per centum in weight of silk, if black (except selvages), one dollar and ten cents per pound, and if other than black, one dollar and thirty cents per pound; if containing more than forty-five per centum in weight of silk, or if composed wholly of silk, if dyed in the thread or yarn and weighted in the dyeing so as to exceed the original weight of the raw silk, if black (except selvages), one dollar and fifty cents per pound, and if other than black, two dollars and twenty-five cents per pound; if dyed in the thread or yarn, and the weight is not increased by dyeing beyond the original weight of the raw silk, three dollars per pound; if in the gum, two dollars and fifty cents per pound; if boiled off, or dyed in the piece, or printed, three dollars per pound; if weighing less than one and one-third ounces and more than one-third of an ounce per square yard, if in the gum, or if dyed in the thread or yarn, two and one-half dollars per pound; if weighing less than one and one-third ounces and more than one-third of an ounce per square yard, if boiled off, three dollars per pound; if dyed or printed in the piece, three dollars and twenty-five cents per pound; if weighing not more than one-third of an ounce per square yard, four dollars and fifty cents per pound; but in no

case shall any of the foregoing fabrics in this paragraph pay a less rate of duty than fifty per centum ad valorem.

- 1894 [NOTE.—Dutiable at 45 per cent under paragraph 302, page 119.]  
 1890 [NOTE.—Dutiable at 50 per cent under paragraph 414, page 119.]

**388.** Handkerchiefs or mufflers composed wholly or in part of silk, whether in the piece or otherwise, finished or unfinished, if not hemmed or hemmed only, shall pay the same rate of duty as is imposed on goods in the piece of the same description, weight, and condition as provided for in this schedule; but such handkerchiefs or mufflers shall not pay a less rate of duty than fifty per centum ad valorem; if such handkerchiefs or mufflers are hemstitched or imitation hemstitched, or revered or have drawn threads, or are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliqued, or are made or trimmed wholly or in part with lace, or with tucking or insertion, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinbefore prescribed, and in no case less than sixty per centum ad valorem.

- 1894 [NOTE.—Dutiable at 50 per cent under paragraph 301, page 119.]  
 1890 [NOTE.—Dutiable at 60 per cent under paragraph 413, page 119.]

**389.** Bandings, including hat bands, beltings, bindings, bone casings, braces, cords, cords and tassels, garters, gorings, suspenders, tubings, and webs and webbings, composed wholly or in part of silk, and whether composed in part of india-rubber or otherwise, if not embroidered in any manner by hand or machinery, fifty per centum ad valorem.

1897

**300.** Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords, and tassels, any of the foregoing which are elastic or nonelastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, forty-five per centum ad valorem.

1894

**412.** Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords and tassels, any of the foregoing which are elastic or non-elastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.

1890

**390.** Laces, and articles made wholly or in part of lace, edgings, insertings, galloons, chiffon or other flouncings, nets or nettings and veilings, neck ruffings, ruchings, braids, fringes, trimmings, embroideries and articles embroidered by hand or machinery, or tamboured or appliqued, clothing ready made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all of the above-named articles made of silk, or of which silk is the component material of chief value, not specially provided for in this Act, and silk goods ornamented with beads or spangles, of whatever material composed, sixty per centum ad valorem: *Provided*, That any wearing apparel or other articles provided for in this paragraph (except gloves) when composed in part of india-rubber, shall be subject to a duty of sixty per centum ad valorem.

1897

301. Laces and articles made wholly or in part of lace, and embroideries, including articles or fabrics embroidered by hand or machinery, handkerchiefs, neck ruffings and ruchings, nettings and veilings, clothing ready made, and articles of wearing apparel of every description, including knit goods made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, and beaded silk goods, not specially provided for in this Act, fifty per centum ad valorem.

413. Laces and embroideries, handkerchiefs, neck ruffings and ruchings, clothing ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, not specially provided for in this act, sixty per centum ad valorem: *Provided*, That all such clothing ready-made and articles of wearing apparel when composed in part of India rubber (not including gloves or elastic articles that are specially provided for in this act), shall be subject to a duty of eight cents per ounce, and in addition thereto sixty per centum ad valorem.

391. All manufactures of silk, or of which silk is the component material of chief value, including such as have india-rubber as a component material, not specially provided for in this Act, and all Jacquard figured goods in the piece, made on looms, of which silk is the component material of chief value, dyed in the yarn, and containing two or more colors in the filling, fifty per centum ad valorem: *Provided*, That all manufactures, of which wool is a component material, shall be classified and assessed for duty as manufactures of wool.

302. All manufactures of silk, or of which silk is the component material of chief value, including those having India rubber as a component material, not specially provided for in this Act, forty-five per centum ad valorem.

414. All manufactures of silk, or of which silk is the component material of chief value, not specially provided for in this act, fifty per centum ad valorem: *Provided*, That all such manufactures of which wool, or the hair of the camel, goat, or other like animals is a component material, shall be classified as manufactures of wool.

392. In ascertaining the weight of silk under the provisions of this schedule, the weight shall be taken in the condition in which found in the goods, without deduction therefrom for any dye, coloring matter, or other foreign substance or material.

[NOTE.—No similar provision.]

[NOTE.—No similar provision.]

#### SCHEDULE M.—PULP, PAPERS, AND BOOKS.

##### PULP AND PAPER:

393. Mechanically ground wood pulp, one-twelfth of one cent per pound, dry weight; chemical wood pulp, unbleached, one-sixth of one cent per pound, dry weight; bleached, one-fourth of one cent per pound, dry weight: *Provided*, That if any country or dependency shall impose an export duty on pulp wood exported

to the United States, the amount of such export duty shall be added, as an additional duty, to the duties herein imposed upon wood pulp, when imported from such country or dependency.

1894 303. Mechanically-ground wood pulp and chemical wood pulp unbleached or bleached, ten per centum ad valorem.

1890 415. Mechanically ground wood pulp, two dollars and fifty cents per ton dry weight; chemical wood pulp unbleached, six dollars per ton dry weight; bleached, seven dollars per ton dry weight.

1897 394. Sheathing paper and roofing felt, ten per centum ad valorem.

1894 304. Sheathing paper and roofing-felt, ten per centum ad valorem.

1890 416. Sheathing paper, ten per centum ad valorem.

[NOTE.—Roofing felt not enumerated; was dutiable under sec. 4, page 179, at 20 per cent.]

1897 395. Filter masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fiber, one and one-half cents per pound and fifteen per centum ad valorem.

1894 [NOTE.—Not enumerated; was dutiable according to material.]

1890 [NOTE.—Not enumerated; was dutiable according to material.]

1897 396. Printing paper, unsized, sized or glued, suitable for books and newspapers, valued at not above two cents per pound, three-tenths of one cent per pound; valued above two cents and not above two and one-half cents per pound, four-tenths of one cent per pound; valued above two and one-half cents per pound and not above three cents per pound, five-tenths of one cent per pound; valued above three cents and not above four cents per pound, six-tenths of one cent per pound; valued above four cents and not above five cents per pound, eight-tenths of one cent per pound; valued above five cents per pound, fifteen per centum ad valorem: *Provided*, That if any country or dependency shall impose an export duty upon pulp wood exported to the United States, there shall be imposed upon printing paper when imported from such country or dependency, an additional duty of one-tenth of one cent per pound for each dollar of export duty per cord so imposed, and proportionately for fractions of a dollar of such export duty.

1894 306. Printing paper, unsized, sized or glued, suitable only for books and newspapers, fifteen per centum ad valorem.

1890 { 417. Printing paper unsized, suitable only for books and newspapers, fifteen per centum ad valorem.

418. Printing paper sized or glued, suitable only for books and newspapers, twenty per centum ad valorem.

1897 397. Papers commonly known as copying paper, stereotype paper, paper known as bibulous paper, tissue paper, pottery paper, and all similar papers, white, colored or printed, weighing not over six pounds to the ream of four hundred and eighty sheets, on a basis of twenty by thirty inches, and whether in reams or any other form, six cents per pound and fifteen per centum ad valorem; if weighing over six pounds and not over

ten pounds to the ream, and letter copying books, whether wholly or partly manufactured, five cents per pound and fifteen per centum ad valorem; crepe paper and filtering paper, five cents per pound and fifteen per centum ad valorem.

1894 307. Papers known commercially as copying paper, filtering paper, silver paper, and tissue paper, white, printed, or colored, made up in copying books, reams, or in any other form, thirty-five per centum ad valorem; \* \*

1890 419. Papers known commercially as copying paper, filtering paper, silver paper, and all tissue paper, white or colored, made up in copying books, reams, or in any other form, eight cents per pound, and in addition thereto fifteen per centum ad valorem; \* \*

1897 398. Surface-coated papers not specially provided for in this Act, two and one-half cents per pound and fifteen per centum ad valorem; if printed, or wholly or partly covered with metal or its solutions, or with gelatin or flock, three cents per pound and twenty per centum ad valorem; parchment papers, two cents per pound and ten per centum ad valorem; plain basic photographic papers for albumenizing, sensitizing, or baryta coating, three cents per pound and ten per centum ad valorem; albumenized or sensitized paper or paper otherwise surface coated for photographic purposes, thirty per centum ad valorem.

1894 { 307. \* \* Albumenized or sensitized paper, \* \* thirty per centum ad valorem.

308. Parchment papers, and surface-coated papers, and manufactures thereof, \* \* thirty per centum ad valorem.

1890 { 419. \* \* Albumenized or sensitized paper, thirty-five per centum ad valorem.

420. Papers known commercially as surface-coated papers, and manufactures thereof, \* \* thirty-five per centum ad valorem.

#### MANUFACTURES OF PAPER:

1897 399. Paper envelopes, plain, twenty per centum ad valorem; if bordered, embossed, printed, tinted, or decorated, thirty-five per centum ad valorem.

1894 { 309. Paper envelopes, twenty per centum ad valorem.

307. \* \* Envelopes embossed, engraved, printed or ornamented, thirty per centum ad valorem.

1890 421. Paper envelopes, twenty-five cents per thousand.

400. Lithographic prints from stone, zinc, aluminum or other material, bound or unbound (except cigar labels, flaps, and bands, lettered, or otherwise, music and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in or forming a part of printed books, not specially provided for in this Act), on paper or other material not exceeding eight one-thousandths of one inch in thickness, twenty cents per pound; on paper or other material exceeding eight one-thousandths of one inch and not exceeding twenty one-thousandths of one inch in thickness, and exceeding thirty-five square inches, but not exceeding four hundred square inches cutting size in dimensions, eight cents per pound; exceeding four hundred square inches cutting size in dimensions, thirty-five per centum ad valorem; prints exceeding eight one-thousandths of one inch and not exceeding twenty one-thousandths of one

1897 inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from stone, zinc, aluminum or other material, on cardboard or other material, exceeding twenty one-thousandths of one inch in thickness, six cents per pound; lithographic cigar labels, flaps and bands, lettered or blank, printed from stone, zinc, aluminum or other material, if printed in less than eight colors (bronze printing to be counted as two colors), but not including labels, flaps and bands printed in whole or in part in metal leaf, twenty cents per pound. Labels, flaps and bands, if printed entirely in bronze printing, fifteen cents per pound; labels, flaps and bands printed in eight or more colors, but not including labels, flaps and bands printed in whole or in part in metal leaf, thirty cents per pound; labels, flaps and bands printed in whole or in part in metal leaf, fifty cents per pound. Books of paper or other material for children's use, containing illuminated lithographic prints, not exceeding in weight twenty-four ounces each, and all booklets and fashion magazines or periodicals printed in whole or in part by lithographic process or decorated by hand, eight cents per pound.

308. \* \* cardboards, \* \* thirty per centum ad valorem. Lithographic prints from either stone or zinc, bound or unbound (except cigar labels and bands, lettered or blank, music, and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in, or forming part of printed books), on paper or other material not exceeding eight-thousandths of an inch in thickness, twenty cents per pound; on paper or other material exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and exceeding thirty-five square inches cutting size in dimensions, eight cents per pound; prints exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from either stone or zinc on cardboard or other material, exceeding twenty-thousandths of an inch in thickness, six cents per pound; lithographic cigar labels and bands, lettered or blank, printed from either stone or zinc, if printed in less than ten colors, but not including bronze or metal leaf printing, twenty cents per pound; if printed in ten or more colors, or in bronze printing, but not including metal leaf printing, thirty cents per pound; if printed in whole or in part in metal leaf, forty cents per pound.

1894

420. \* \* card-boards, lithographic prints from either stone or zinc, bound or unbound (except illustrations when forming a part of a periodical, newspaper, or in printed books accompanying the same), and all articles produced either in whole or in part by lithographic process, \* \* thirty-five per centum ad valorem.

1890

401. Writing, letter, note, hand-made, drawing, ledger, bond, record, tablet, and typewriter paper, weighing not less than ten pounds and not more than fifteen pounds to the ream, two cents per pound and ten per centum ad valorem; weighing more than fifteen pounds to the ream, three and one-half cents per pound and fifteen per centum ad valorem; but if any such paper is

1897

ruled, bordered, embossed, printed, or decorated in any manner, it shall pay ten per centum ad valorem in addition to the foregoing rates: *Provided*, That in computing the duty on such paper every one hundred and eighty thousand square inches shall be taken to be a ream.

- 1894 { 310. \* \* writing paper, drawing paper, \* \* twenty per centum ad valorem.  
307. \* \* writing paper, \* \* embossed, engraved, printed or ornamented, thirty per centum ad valorem.  
1890 422. \* \* writing paper, drawing paper, \* \* twenty-five per centum ad valorem.

1897 402. Paper hangings and paper for screens or fireboards, and all other paper not specially provided for in this Act, twenty-five per centum ad valorem; all Jacquard designs of one line paper, or parts of such designs, finished or unfinished, thirty-five per centum ad valorem; all Jacquard designs cut on Jacquard cards, or parts of such designs, finished or unfinished, thirty-five per centum ad valorem.

1894 310. Paper hangings and paper for screens or fireboards, \* \* and all other paper not specially provided for in this Act, twenty per centum ad valorem.

1890 422. Paper hangings and paper for screens or fire-boards, \* \* and all other paper not specially provided for in this act, twenty-five per centum ad valorem.

#### MANUFACTURES OF PAPER:

1897 403. Books of all kinds, including blank books and pamphlets, and engravings bound or unbound, photographs, etchings, maps, charts, music in books or sheets, and printed matter, all the foregoing not specially provided for in this Act, twenty-five per centum ad valorem.

1894 311. Blank books of all kinds, twenty per centum ad valorem; books, including pamphlets and engravings, bound or unbound, photographs, etchings, maps, music, charts, and all printed matter not specially provided for in this Act, twenty-five per centum ad valorem.

1890 423. Books, including blank books of all kinds, pamphlets and engravings, bound or unbound, photographs, etchings, maps, charts, and all printed matter not specially provided for in this act, twenty-five per centum ad valorem.

1897 404. Photograph, autograph, and scrap albums, wholly or partly manufactured, thirty-five per centum ad valorem.

1894 308. \* \* photograph, autograph, and scrap albums, wholly or partly manufactured, thirty per centum ad valorem. \* \*

1890 420. \* \* photograph, autograph, and scrap albums, wholly or partially manufactured, thirty-five per centum ad valorem.

1897 405. All fancy boxes made of paper, or of which paper is the component material of chief value, or if covered with surface-coated paper, forty-five per centum ad valorem.

1894 [NOTE.—Not enumerated. Dutiable at 20 per cent under paragraph 313, page 124.]

1890 [NOTE.—Not enumerated. Dutiable at 25 per cent under paragraph 425, page 124.]

1897 406. Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and twenty per centum ad valorem.

1894 312. Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and fifty per centum ad valorem.

1890 424. Playing cards, fifty cents per pack.

1897 407. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

1894 313. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, twenty per centum ad valorem.

1890 425. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

#### SCHEDULE N.—SUNDRIES.

1897 408. Beads of all kinds, not threaded or strung, thirty-five per centum ad valorem; fabrics, nets or nettings, laces, embroideries, galloons, wearing apparel, ornaments, trimmings and other articles not specially provided for in this Act, composed wholly or in part of beads or spangles made of glass or paste, gelatin, metal, or other material, but not composed in part of wool, sixty per centum ad valorem.

1894 99. Glass beads, loose, strung, or carded, ten per centum ad valorem.

1890 445. Glass beads, loose, unthreaded or unstrung, ten per centum ad valorem.

1897 409. Braids, plaits, laces, and willow sheets or squares, composed wholly of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored or stained, fifteen per centum ad valorem; if bleached, dyed, colored or stained, twenty per centum ad valorem; hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, osier, or rattan, whether wholly or partly manufactured, but not trimmed, thirty-five per centum ad valorem; if trimmed, fifty per centum ad valorem. But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

1894 { 417. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods. (Free.)  
624. Sparterre, suitable for making or ornamenting hats. (Free.)

[NOTE.—The other articles were dutiable according to material of chief value.]

1890 { 518. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm-leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods. (Free.)  
711. Sparterre, suitable for making or ornamenting hats. (Free.)

[NOTE.—The other articles were dutiable according to material of chief value.]



- 1897 **410.** Brushes, brooms and feather dusters of all kinds, and hair pencils in quills or otherwise, forty per centum ad valorem.
- 1894 314. Hair pencils, brushes and feather dusters, thirty-five per centum ad valorem; brooms, twenty per centum ad valorem; \* \*
- 1890 427. Brushes and brooms of all kinds, including feather dusters and hair pencils in quills, forty per centum ad valorem.
- 1897 **411.** Bristles, sorted, bunched or prepared, seven and one-half cents per pound.
- 1894 314. \* \* bristles, sorted, bunched, or prepared in any manner, seven and one-half cents per pound.
- 1890 426. Bristles, ten cents per pound.

#### BUTTONS AND BUTTON FORMS:

- 1897 **412.** Trousers buckles made wholly or partly of iron or steel, or parts thereof, valued at not more than fifteen cents per hundred, five cents per hundred; valued at more than fifteen cents per hundred and not more than fifty cents per hundred, ten cents per hundred; valued at more than fifty cents per hundred, fifteen cents per hundred; and in addition thereto on each and all of the above buckles or parts of buckles, fifteen per centum ad valorem.

1894 [NOTE.—Not enumerated. Dutiable at 35 per cent under paragraph 177, page 58.]

1890 [NOTE.—Not enumerated. Dutiable at 45 per cent under paragraph 215, page 58.]

- 1897 **413.** Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

1894 315. Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

- 1890 428. Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

- ✓ 1897 **414.** Buttons or parts of buttons and button molds or blanks, finished or unfinished, shall pay duty at the following rates, the line button measure being one-fortieth of one inch, namely: Buttons known commercially as agate buttons, metal trousers buttons, (except steel), and nickel bar buttons, one-twelfth of one cent per line per gross; buttons of bone, and steel trousers buttons, one-fourth of one cent per line per gross; buttons of pearl or shell, one and one-half cents per line per gross; buttons of horn, vegetable ivory, glass, or metal, not specially provided for in this Act, three-fourths of one cent per line per gross, and in addition thereto, on all the foregoing articles in this paragraph, fifteen per centum ad valorem; shoe buttons made of paper, board, papier mache, pulp or other similar material, not specially provided for in this Act, valued at not exceeding three cents per gross, one cent per gross; buttons not specially provided for in this Act, and all collar or cuff buttons and studs, fifty per centum ad valorem.

316. Buttons commercially known as agate buttons, twenty-five per centum ad valorem; pearl and shell buttons, wholly or partially manufactured, one cent per line button measure of one-fortieth of one inch per gross and fifteen per centum ad valorem.
- 1894 { 317. Buttons of ivory, vegetable ivory, glass, bone or horn, wholly or partially manufactured, thirty-five per centum ad valorem.
318. Shoe buttons, made of paper, board, papier maché, pulp, or other similar material not specially provided for in this Act, twenty-five per centum ad valorem.
429. Buttons commercially known as Agate buttons, twenty-five per centum ad valorem. Pearl and shell buttons, two and one-half cents per line button measure of one-fortieth of one inch per gross, and in addition thereto twenty-five per centum ad valorem.
- 1890 { 430. Ivory, vegetable ivory, bone or horn buttons, fifty per centum ad valorem.
431. Shoe-buttons, made of paper, board, papier maché, pulp, or other similar material not specially provided for in this act, valued at not exceeding three cents per gross, one cent per gross.
415. Coal, bituminous, and all coals containing less than ninety-two per centum of fixed carbon, and shale, sixty-seven cents per ton of twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as will pass through a half-inch screen, fifteen cents per ton of twenty-eight bushels, eighty pounds to the bushel: *Provided*, That on all coal imported into the United States, which is afterwards used for fuel on board vessels propelled by steam and engaged in trade with foreign countries, or in trade between the Atlantic and Pacific ports of the United States, and which are registered under the laws of the United States, a drawback shall be allowed equal to the duty imposed by law upon such coal, and shall be paid under such regulations as the Secretary of the Treasury shall prescribe; coke, twenty per centum ad valorem.
- 1897 { 318½. Coal, bituminous and shale, forty cents per ton; coal slack or culm such as will pass through a half-inch screen, fifteen cents per ton.
- 1894 { 318¾. Coke, fifteen per centum ad valorem.
432. Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as will pass through a half-inch screen, thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel.
- 1890 { 433. Coke, twenty per centum ad valorem.
416. Cork bark, cut into squares or cubes, eight cents per pound; manufactured corks over three fourths of an inch in diameter measured at larger end, fifteen cents per pound; three-fourths of an inch and less in diameter, measured at larger end, twenty-five cents per pound; \*cork, artificial, or cork substitutes, manufactured from cork waste and not otherwise provided for, eight cents per pound.
- 1897 { 319. Corks, wholly or partially manufactured, ten cents per pound. [\* Under paragraph 351, page 135, as "Manufactures of \* \* cork." \* \* ]
- 1894 { 434. Cork bark, cut into squares or cubes, ten cents per pound; manufactured corks, fifteen cents per pound. [\* Under sec. 4, page 179, at 20 per cent ad valorem.
- 1890 {

1897 **417.** Dice, draughts, chessmen, chess balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

1894 **320.** Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other material, fifty per centum ad valorem.

1890 **435.** Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

1897 **418.** Dolls, doll heads, toy marbles of whatever materials composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, thirty-five per centum ad valorem.

1894 **321.** Dolls, doll heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, twenty-five per centum ad valorem. This paragraph shall not take effect until January first, eighteen hundred and ninety-five.

1890 **436.** Dolls, doll-heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this act, thirty-five per centum ad valorem.

1897 **419.** Emery grains, and emery manufactured, ground, pulverized, or refined, one cent per pound; emery wheels, emery files, and manufactures of which emery is the component material of chief value, twenty-five per centum ad valorem.

1894 **322.** Emery grains, and emery manufactured, ground, pulverized, or refined, eight-tenths of one cent per pound.

1890 **437.** Emery grains, and emery manufactured, ground, pulverized, or refined, one cent per pound.

#### EXPLOSIVE SUBSTANCES:

1897 **420.** Firecrackers of all kinds, eight cents per pound, the weight to include all coverings, wrappings, and packing material.

1894 **323.** Fire-crackers of all kinds, fifty per centum ad valorem, but no allowance shall be made for tare or damage thereon.

1890 **438.** Fire-crackers of all kinds, eight cents per pound, but no allowance shall be made for tare or damage thereon.

1897 **421.** Fulminates, fulminating powders, and like articles, not specially provided for in this Act, thirty per centum ad valorem.

1894 **324.** Fulminates, fulminating powders, and like articles, not specially provided for in this Act, thirty per centum ad valorem.

1890 **439.** Fulminates, fulminating powders, and like articles, not specially provided for in this act, thirty per centum ad valorem.

1897 **422.** Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, four cents per pound; valued above twenty cents per pound, six cents per pound.

1894 325. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.

1890 440. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.

1897 423. Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, eight cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, one cent per one thousand matches.

1894 326. Matches, friction or lucifer, of all descriptions, twenty per centum ad valorem.

1890 441. Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, ten cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, one cent per one thousand matches.

1897 424. Percussion caps, thirty per centum ad valorem; cartridges, thirty-five per centum ad valorem; blasting caps, two dollars and thirty-six cents per one thousand caps.

1894 327. Percussion caps, thirty per centum ad valorem; blasting caps, two dollars and seven cents per thousand caps.

[NOTE.—Cartridges not enumerated. Dutiable at 35 per cent under paragraph 177, page 52.]

1890 442. Percussion caps, forty per centum ad valorem.

[NOTE.—Cartridges not enumerated. Dutiable at 45 per cent under paragraph 215, page 52.]

1897 425. Feathers and downs of all kinds, including bird skins or parts thereof with the feathers on, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this Act, fifteen per centum ad valorem; when dressed, colored, or otherwise advanced or manufactured in any manner, including quilts of down and other manufactures of down, and also dressed and finished birds suitable for millinery ornaments, and artificial or ornamental feathers, fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this Act, fifty per centum ad valorem.

1894 { 328. Feathers and downs of all kinds, when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers, fruits, grains, leaves, flowers, and stems, or parts thereof, of whatever material composed, suitable for millinery use, not specially provided for in this Act, thirty-five per centum ad valorem.

477. Feathers and downs for beds, and feathers and downs of all kinds, crude or not dressed, colored, or manufactured, not specially provided for in this Act. (Free.)

[NOTE.—Bird skins free under paragraph 400, page 144.]

- 1890 { 443. Feathers and downs of all kinds, crude or not dressed, colored, or manufactured, not specially provided for in this act, ten per centum ad valorem; when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not specially provided for in this act, fifty per centum ad valorem.  
567. Feathers and downs for beds. (Free.)

[NOTE.—Bird skins free under paragraph 504, page 144.]

- 1897 426. Furs, dressed on the skin but not made up into articles, and furs not on the skin, prepared for hatters' use, including fur skins carroted, twenty per centum ad valorem.

- 1894 329. Furs, dressed on the skin but not made up into articles, twenty per centum ad valorem; furs not on the skin, prepared for hatters' use, twenty per centum ad valorem.

- 1890 444. Furs, dressed on the skin but not made up into articles, and furs not on the skin, prepared for hatters' use, twenty per centum ad valorem.

- 1897 427. Fans of all kinds, except common palm-leaf fans, fifty per centum ad valorem.

- 1894 330. Fans of all kinds, except common palm-leaf fans, forty per centum ad valorem.

- 1890 [NOTE.—Not enumerated. Dutiable according to material.]

- 1897 428. Gun wads of all descriptions, twenty per centum ad valorem.

- 1894 331. Gun wads of all descriptions, ten per centum ad valorem.

- 1890 446. Gun wads of all descriptions, thirty-five per centum ad valorem.

- 1897 429. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

- 1894 332. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

- 1890 447. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

- 1897 430. Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.

- 1894 332½. Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.

- 1890 450. Hair, curled, suitable for beds or mattresses, fifteen per centum ad valorem.

- 1897 431. Haircloth, known as "crinoline" cloth, ten cents per square yard; haircloth, known as "hair seating," and hair press cloth, twenty cents per square yard.

- 1894 { 333. Haircloth, known as "crinoline cloth," six cents per square yard.  
334. Haircloth known as "hair seating," twenty cents per square yard.

- 1890 { 448. Haircloth, known as "crinoline cloth," eight cents per square yard.  
449. Haircloth known as "hair seating," thirty cents per square yard.

1897 432. Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms, or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals, valued at not more than five dollars per dozen, two dollars per dozen; valued at more than five dollars per dozen and not more than ten dollars per dozen, three dollars per dozen; valued at more than ten dollars per dozen and not more than twenty dollars per dozen, five dollars per dozen; valued at more than twenty dollars per dozen, seven dollars per dozen; and in addition thereto on all the foregoing, twenty per centum ad valorem.

1894 335. Hats for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals, or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, forty per centum ad valorem.

1890 451. Hats, for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, fifty-five per centum ad valorem.

1897 433. Indurated fiber ware and manufactures of wood or other pulp, and not otherwise specially provided for, thirty-five per centum ad valorem.

1894 353. \* \* indurated fiber wares and other manufactures composed of wood or other pulp, \* \* not specially provided for in this Act, thirty per centum ad valorem.

1890 461. \* \* indurated fiber wares and other manufactures composed of wood or other pulp, \* \* not specially provided for in this act, thirty-five per centum ad valorem.

#### JEWELRY AND PRECIOUS STONES:

1897 434. Articles commonly known as jewelry, and parts thereof, finished or unfinished, not specially provided for in this Act, including precious stones set, pearls set or strung, and cameos in frames, sixty per centum ad valorem.

1894 336. All articles, not specially provided for in this Act, commercially known as "jewelry," and cameos in frames, thirty-five per centum ad valorem.

1890 452. Jewelry: All articles, not elsewhere specially provided for in this Act composed of precious metals or imitations thereof, whether set with coral, jet, or pearls, or with diamonds, rubies, cameos, or other precious stones, or imitations thereof, or otherwise, and which shall be known commercially as "jewelry," and cameos in frames, fifty per centum ad valorem.

435. Diamonds and other precious stones advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, and not set, ten per centum ad valorem;

1897 imitations of diamonds or other precious stones, composed of glass or paste, not exceeding an inch in dimensions, not engraved, painted, or otherwise ornamented or decorated, and not mounted or set, twenty per centum ad valorem.

338. Precious stones of all kinds, cut but not set, twenty-five per centum ad valorem; if set, and not specially provided for in this Act, including pearls set thirty per centum ad valorem; 1894 imitations of precious stones, not exceeding an inch in dimensions, not set, ten per centum ad valorem. And on uncut precious stones of all kinds, ten per centum ad valorem.

454. Precious stones of all kinds, cut but not set, ten per centum ad valorem; if set, and not specially provided for in this act, 1890 twenty-five per centum ad valorem. Imitations of precious stones composed of paste or glass not exceeding one inch in dimensions, not set, ten per centum ad valorem.

1897 436. Pearls in their natural state, not strung or set, ten per centum ad valorem.

1894 337. Pearls, including pearls strung but not set, ten per centum ad valorem.

1890 453. Pearls, ten per centum ad valorem.

#### LEATHER, AND MANUFACTURES OF:

1897 437. Hides of cattle, raw or uncured, whether dry, salted, or pickled, fifteen per centum ad valorem: *Provided*, That upon all leather exported, made from imported hides, there shall be allowed a drawback equal to the amount of duty paid on such hides, to be paid under such regulations as the Secretary of the Treasury may prescribe.

1894 505. Hides and skins, raw or uncured, whether dry, salted, or pickled. (Free.)

1890 605. Hides, raw or uncured, whether dry, salted, or pickled, \* \* (Free.)

438. Band or belting leather, sole leather, dressed upper and all other leather, calfskins tanned or tanned and dressed, kangaroo, sheep and goat skins (including lamb and kid skins) dressed and finished, chamois and other skins and bookbinders' calfskins, all the foregoing not specially provided for in this Act, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; patent, japanned, varnished or enameled leather, weighing not over ten pounds per dozen hides or skins, thirty cents per pound and twenty per centum ad valorem; if weighing over ten pounds and not over 1897 twenty-five pounds per dozen, thirty cents per pound and ten per centum ad valorem; if weighing over twenty-five pounds per dozen, twenty cents per pound and ten per centum ad valorem; pianoforte leather and pianoforte action leather, thirty-five per centum ad valorem; leather shoe laces, finished or unfinished, fifty cents per gross pairs and twenty per centum ad valorem; boots and shoes made of leather, twenty-five per centum ad valorem: *Provided*, That leather cut into shoe uppers or vamps or other forms, suitable for conversion into manufactured articles, shall be classified as manufactures of leather and pay duty accordingly.

339. Sole leather, ten per centum ad valorem.

340. Bend or belting leather, and leather not specially provided for in this Act, ten per centum ad valorem.

1894 { 341. Calfskins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this Act, twenty per centum ad valorem; bookbinders' calfskins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; pianoforte leather and pianoforte action leather, twenty per centum ad valorem; boots and shoes, made of leather, twenty per centum ad valorem.

342. Leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, twenty per centum ad valorem.

455. Bend or belting leather and sole leather, and leather not specially provided for in this act, ten per centum ad valorem.

1890 { 456. Calf-skins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this act, twenty per centum ad valorem; book-binders' calf-skins, kangaroo, sheep and goatskins, including lamb and kid skins, dressed and finished, twenty per centum ad valorem; skins for morocco, tanned but unfinished ten per centum ad valorem; piano forte leather and piano forte action leather, thirty-five per centum ad valorem; japanned calf-skins, thirty per centum ad valorem; boots and shoes, made of leather, twenty-five per centum ad valorem.

457. But leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, shall be classified as manufactures of leather, and pay duty accordingly.

#### Gloves—

1897 { 439. Gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

1894 { 343. Gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

1890 { 458. Gloves of all descriptions, composed wholly or in part of kid or other leather, and whether wholly or partly manufactured, shall pay duty at the rates fixed in connection with the following specified kinds thereof, fourteen inches in extreme length when stretched to the full extent, being in each case hereby fixed as the standard, and one dozen pairs as the basis, namely: Ladies' and children's schmaschen of said length or under, one dollar and seventy-five cents per dozen; ladies' and children's lamb of said length or under, two dollars and twenty-five cents per dozen; ladies' and children's kid of said length or under, three dollars and twenty-five cents per dozen; ladies' and children's suedes of said length or under, fifty per centum ad valorem; all other ladies' and children's leather gloves, and all men's



leather gloves of said length or under, fifty per centum ad valorem; all leather gloves over fourteen inches in length, fifty per centum ad valorem; and in addition to the above rates there shall be paid on all men's gloves one dollar per dozen; on all lined gloves one dollar per dozen; on all pique or prick seam gloves, fifty cents per dozen; on all embroidered gloves, with more than three single strands or cords, fifty cents per dozen pairs. *Provided*, That all gloves represented to be of a kind or grade below their actual kind or grade shall pay an additional duty of five dollars per dozen pairs: *Provided further*, That none of the articles named in this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

1897 **440.** Women's or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar and seventy-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, two dollars and twenty-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs.

1894 **344.** Ladies' or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar per dozen pairs; over fourteen inches and not over seventeen inches in length, one dollar and fifty cents per dozen pairs; over seventeen inches in length, two dollars per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs.

1890 [NOTE.—Dutiable under paragraph 458, page 132.]

1897 **441.** Women's or children's "glace" finish, lamb or sheep, not over fourteen inches in length, two dollars and fifty cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and fifty cents per dozen pairs; over seventeen inches in length, four dollars and fifty cents per dozen pairs; men's "glace" finish, lamb or sheep, four dollars per dozen pairs.

1894 **345.** Ladies' or children's "glace" finish, lamb or sheep, not over fourteen inches in length, one dollar and seventy-five cents per dozen pairs; over fourteen and not over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; over seventeen inches in length, three dollars and seventy-five cents per dozen pairs. Men's "glace" finish, lamb or sheep, four dollars per dozen pairs.

1890 [NOTE.—Dutiable under paragraph 458, page 132.]

1897 **442.** Women's or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, three dollars per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.

**346.** Ladies' or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen

1894 and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.

1890 [NOTE.—Dutiable under paragraph 458, page 132.]

443. Women's or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, two dollars and fifty cents per dozen pairs; over seventeen inches in length, three dollars and fifty cents per dozen pairs; men's, of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.

347. Ladies' or children's of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, one dollar and seventy-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's, of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.

1890 [NOTE.—Dutiable under paragraph 458, page 132.]

444. Women's or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, three dollars per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's, goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.

348. Ladies or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.

1890 [NOTE.—Dutiable under paragraph 458, page 132.]

445. In addition to the foregoing rates there shall be paid the following cumulative duties: On all leather gloves, when lined, one dollar per dozen pairs; on all pique or prix seam gloves, forty cents per dozen pairs; on all gloves stitched or embroidered, with more than three single strands or cords, forty cents per dozen pairs.

349. In addition to the foregoing rates, there shall be paid on all leather gloves, when lined, one dollar per dozen pairs.

1890 [NOTE.—Dutiable under paragraph 458, page 132.]

446. Glove trunks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.

1897

- 1894 350. Glove trunks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.
- 1890 [NOTE.—Not provided for in this act.]

- 1897 447. Harness, saddles and saddlery, or parts of either, in sets or in parts, finished or unfinished, forty-five per centum ad valorem.
- 1894 [NOTE.—Not enumerated. Dutiable according to material of chief value.]
- 1890 [NOTE.—Not enumerated. Dutiable according to material of chief value.]

#### MISCELLANEOUS MANUFACTURES:

- 1897 448. Manufactures of amber, asbestos, bladders, cork, catgut or whip gut or worm gut, or wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

- 1894 351. Manufactures of amber, asbestos, bladders, \* \* cork, catgut or whipcut or wormgut, jet, paste, \* \* wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

- 1890 459. Manufactures of \* \* amber, asbestos, bladders, \* \* cat-gut or whip-gut or worm-gut, jet, paste, \* \* wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, twenty-five per centum ad valorem; \* \*

- 1897 449. Manufactures of bone, chip, grass, horn, india-rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, thirty per centum ad valorem; but the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

- 1894 352. Manufactures of bone, chip, grass, horn, India rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem. But the terms grass and straw shall be understood to mean these substances in their natural form and structure and not the separated fiber thereof.

- 1890 460. Manufactures of bone, chip, grass, horn, India-rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, thirty per centum ad valorem.

- 1897 450. Manufactures of leather, finished or unfinished, manufactures of fur, gelatin, gutta-percha, human hair, ivory, vegetable ivory, mother-of-pearl and shell, plaster of paris, papier mâché, and vulcanized india-rubber known as "hard rubber," or of which these substances or either of them is the component material of

chief value, not specially provided for in this Act, and shells engraved, cut, ornamented, or otherwise manufactured, thirty-five per centum ad valorem.

1894 { 353. Manufactures of leather, fur, gutta-percha, vulcanized India rubber, known as hard rubber, human hair, papier-mache, plaster of Paris, \* \* or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this Act, thirty per centum ad valorem.

354. Manufactures of ivory, vegetable ivory, mother-of-pearl, gelatin, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, and manufactures known commercially as bead, beaded or jet trimmings or ornaments, thirty-five per centum ad valorem.

[NOTE.—Shells engraved, cut, etc., dutiable under paragraph 354 as manufactures of shell.]

1890 { 461. Manufactures of leather, fur, gutta-percha, vulcanized India rubber known as hard rubber, human hair, papier-mache, \* \* or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this act, thirty-five per centum ad valorem.

462. Manufactures of ivory, vegetable ivory, mother-of-pearl, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, forty per centum ad valorem.

[NOTE.—Manufactures of gelatin not specially provided for, were probably dutiable under sec. 4, page 179, at 20 per cent. Manufactures of plaster of Paris dutiable under paragraph 100, page 23. Shells engraved, cut, etc., dutiable as manufactures of shell under paragraph 462.]

1897 451. Masks, composed of paper or pulp, thirty-five per centum ad valorem.

1894 355. Masks, composed of paper or pulp, twenty-five per centum ad valorem.

1890 463. Masks, composed of paper or pulp, thirty-five per centum ad valorem.

1897 452. Matting made of cocoa fiber or rattan, six cents per square yard; mats made of cocoa fiber or rattan, four cents per square foot.

1894 356. Matting and mats made of cocoa fiber or rattan, twenty per centum ad valorem.

1890 464. Matting made of cocoa fiber or rattan, twelve cents per square yard; mats made of cocoa-fiber or rattan, eight cents per square foot.

1897 453. Musical instruments or parts thereof, pianoforte actions and parts thereof, strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes; strings for musical instruments, composed wholly or in part of steel or other metal, all the foregoing, forty five per centum ad valorem.

1894 326½. Musical instruments or parts thereof (except pianoforte actions and parts thereof), strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes,

tuning forks, tuning hammers, and metronomes, twenty-five per centum ad valorem.

1890 [NOTE.—Dutiable according to material of chief value; if metal, 45 per cent; if wood, 35 per cent.]

1897 **454.** Paintings in oil or water colors, pastels, pen and ink drawings, and statuary, not specially provided for in this Act, twenty per centum ad valorem; but the term "statuary" as used in this Act shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as is the professional production of a statuary or sculptor only.

1894 **575.** Paintings, in oil or water colors, original drawings and sketches, and artists' proofs of etchings and engravings, and statuary, not otherwise provided for in this Act, but the term "statuary" as herein used shall be understood to include only professional productions, whether round or in relief, in marble, stone, alabaster, wood, or metal, of a statuary or sculptor, and the word "painting," as used in this Act, shall not be understood to include such as are made wholly or in part by stenciling or other mechanical process. (Free.)

1890 **465.** Paintings, in oil or water colors, and statuary, not otherwise provided for in this act, fifteen per centum ad valorem; but the term "statuary" as herein used shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as is the professional production of a statuary or sculptor only.

1897 **455.** Peat moss, one dollar per ton.

1894 [NOTE.—Free under paragraph 558, page 158.]

1890 [NOTE.—Free under paragraph 653, page 158.]

1897 **456.** Pencils of paper or wood filled with lead or other material, and pencils of lead, forty-five cents per gross and twenty-five per centum ad valorem; slate pencils, covered with wood, thirty-five per centum ad valorem; all other slate pencils, three cents per one hundred.

1894 **357.** Pencils of wood filled with lead or other material, and slate pencils covered with wood, fifty per centum ad valorem; all other slate pencils, thirty per centum ad valorem.

1890 **466.** Pencils of wood filled with lead or other material, and pencils of lead, fifty cents per gross and thirty per centum ad valorem; slate pencils, four cents per gross.

1897 **457.** Pencil leads not in wood, ten per centum ad valorem.

1894 **358.** Pencil leads not in wood, ten per centum ad valorem.

1890 **467.** Pencil-leads not in wood, ten per centum ad valorem.

1897 **458.** Photographic dry plates or films, twenty-five per centum ad valorem.

1894 **358½.** Photographic dry plates or films, twenty-five per centum ad valorem.

1890 [NOTE.—Dutiable at 60 per cent, as manufactures of glass, under paragraph 108, page 30.]

1897 459. Pipes and smokers' articles: Common tobacco pipes and pipe bowls made wholly of clay, valued at not more than forty cents per gross, fifteen cents per gross; other tobacco pipes and pipe bowls of clay, fifty cents per gross and twenty-five per centum ad valorem; other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, sixty per centum ad valorem.

1894 359. Pipes, pipe bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, fifty per centum ad valorem; all common tobacco pipes and pipe bowls made wholly of clay, valued at not more than fifty cents per gross, ten per centum ad valorem.

1890 468. Pipes, pipe bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this act, including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, seventy per centum ad valorem; all common tobacco pipes of clay, fifteen cents per gross.

1897 ✓ 460. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, horserakes, cultivators, threshing machines and cotton gins, twenty per centum ad valorem.

1894 ✓ 591. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, horserakes, cultivators, threshing machines and cotton gins: (Free) *Provided*, That all articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to the duties existing prior to the passage of this Act.

1890 [NOTE.—Dutiable at 45 per cent, as manufactures of metal, paragraph 215, page 58.]

1897 461. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, such as is used exclusively for making men's hats, ten per centum ad valorem.

1894 593. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats.

1890 469. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats, ten per centum ad valorem.

1897 462. Umbrellas, parasols, and sun shades covered with material other than paper, fifty per centum ad valorem. Sticks for umbrellas, parasols, or sun shades, and walking canes, finished or unfinished, forty per centum ad valorem.

1894 { 360. Umbrellas, parasols, and sunshades, covered with material composed wholly or in part of silk, wool, worsted, the hair of the camel, goat, alpaca, or other animals, or other material than paper, forty-five per centum ad valorem.

STICKS FOR:

361. Umbrellas, parasols, and sunshades, if plain or carved, finished or unfinished, thirty per centum ad valorem.

- 1890 { 470. Umbrellas, parasols, and sun-shades, covered with silk, or alpaca, fifty-five per centum ad valorem; if covered with other material, forty-five per centum ad valorem.  
471. Umbrellas, parasols, and sunshades, sticks for, if plain, finished or unfinished, thirty-five per centum ad valorem; if carved, fifty per centum ad valorem.
- 1897 463. Waste, not specially provided for in this Act, ten per centum ad valorem.
- 1894 362. Waste, not specially provided for in this Act, ten per centum ad valorem.
- 1890 472. Waste, not specially provided for in this act, ten per centum ad valorem.

## FREE LIST.

- 1897 **Sec. 2.** That on and after the passage of this Act, unless otherwise specially provided for in this Act, the following articles when imported shall be exempt from duty:
- 1894 **SEC. 2.** On and after the first day of August, eighteen hundred and ninety-four, unless otherwise provided for in this Act, the following articles, when imported, shall be exempt from duty:
- 1890 **SEC. 2.** On and after the sixth day of October, eighteen hundred and ninety, unless otherwise specially provided for in this Act, the following articles when imported shall be exempt from duty:

- 1897 464. Acids: Arsenic or arsenious, benzoic, carbolic, fluoric, hydrochloric or muriatic, nitric, oxalic, phosphoric, phthalic, picric or nitropicric, prussic, silicic, and valerianic. [See also paragraph 1, page 6.]
- 1894 363. Acids used for medicinal, chemical, or manufacturing purposes, not especially provided for in this Act.
- 1890 473. Acids used for medicinal, chemical, or manufacturing purposes, not specially provided for in this act.
- 1897 ✓ 465. Aconite.
- 1894 364. Aconite.
- 1890 474. Aconite.
- 1897 ✓ 466. Acorns, raw, dried or undried, but unground.
- 1894 365. Acorns, raw, dried or undried, but unground.
- 1890 475. Acorns, raw, dried or undried, but unground.
- 1897 ✓ 467. Agates, unmanufactured.
- 1894 366. Agates, unmanufactured.
- 1890 476. Agates, unmanufactured.
- 1897 468. Albumen, not specially provided for.
- 1894 367. Albumen.
- 1890 477. Albumen.

- 1897 469. Alizarin, natural or artificial, and dyes derived from alizarin or from anthracin.
- 1894 368. Alizarin, and alizarin colors or dyes, natural or artificial.
- 1890 478. Alizarine, natural or artificial, and dyes commercially known as Alizarine yellow, Alizarine orange, Alizarine green, Alizarine blue, Alizarine brown, Alizarine black.

1897      470. Amber, and amberoid unmanufactured, or crude gum.  
 1894      369. Amber, and amberoid unmanufactured, or crude gum.  
 1890      479. Amber, unmanufactured, or crude gum.

1897      471. Ambergris.  
 1894      370. Ambergris.  
 1890      480. Ambergris.

1897      472. Aniline salts.  
 1894      372. Aniline salts.  
 1890      481. Aniline salts.

1897      473. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed: *And provided further*, That certificate of such record and of the pedigree of such animal shall be produced and submitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in said certificate of record and pedigree: *And provided further*, That the Secretary of Agriculture shall determine and certify to the Secretary of the Treasury what are recognized breeds and pure bred animals under the provisions of this paragraph. The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision. Cattle, horses, sheep, or other domestic animals straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, may be brought back to the United States within six months free of duty, under regulations to be prescribed by the Secretary of the Treasury.

1894      373. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed, and the Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

Cattle, horses, sheep, or other domestic animals which have strayed across the boundary line into any foreign country, or have been or may be driven across such boundary line by the owner for pasturage purposes, together with their increase, may be brought back to the United States free of duty under regulations to be prescribed by the Secretary of the Treasury.

1890      482. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed: *And provided further*, That certificate of such record and of the pedigree of such animal shall be produced and submitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in said certificate of record and pedigree. The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.



**1897**      **474.** Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

**1894**      **374.** Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

**1890**      **483.** Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

**1897**      **475.** Annatto, roucou, rocoa, or orleans, and all extracts of.

**1894**      **375.** Annatto, roucou, rocoa, or orleans, and all extracts of.

**1890**      **484.** Annatto, roucou, rocoa, or orleans, and all extracts of.

**1897**      **476.** Antimony ore, crude sulphite of.

**1894**      **376.** Antimony ore, crude sulphite of, \* \*

**1890**      **485.** Antimony ore, crude sulphite of.

**1897**      **477.** Apatite.

**1894**      **377.** Apatite.

**1890**      **486.** Apatite.

**1897**      **478.** Arrowroot in its natural state and not manufactured.

**1894**      **381.** Arrow root, raw or unmanufactured.

**1890**      **488.** Arrow root, raw or unmanufactured.

**1897**      **479.** Arsenic and sulphide of, or orpiment.

**1894**      **382.** Arsenic and sulphide of, or orpiment.

**1890**      **489.** Arsenic and sulphide of, or orpiment.

- 1897      480. Arseniate of aniline.  
 1894      383. Arseniate of aniline.  
 1890      490. Arseniate of aniline.
- 1897      481. Art educational stops, composed of glass and metal and  
 valued at not more than six cents per gross.  
 1894      384. Art educational stops, composed of glass and metal, and  
 valued at not more than six cents per gross.  
 1890      491. Art educational stops, composed of glass and metal and  
 valued at not more than six cents per gross.
- 1897      482. Articles in a crude state used in dyeing or tanning not  
 specially provided for in this Act. \*  
 1894      386. Articles in a crude state used in dyeing or tanning not  
 specially provided for in this Act.  
 1890      492. Articles in a crude state used in dyeing or tanning not  
 specially provided for in this act.

1897      483. Articles the growth, produce, and manufacture of the  
 United States, when returned after having been exported, with-  
 out having been advanced in value or improved in condition by  
 any process of manufacture or other means; casks, barrels, car-  
 boys, bags, and other vessels of American manufacture exported  
 filled with American products, or exported empty and returned  
 filled with foreign products, including shooks and staves when  
 returned as barrels or boxes; also quicksilver flasks or bottles,  
 of either domestic or foreign manufacture, which shall have been  
 actually exported from the United States; but proof of the iden-  
 tity of such articles shall be made, under general regulations to  
 be prescribed by the Secretary of the Treasury, but the exemp-  
 tion of bags from duty shall apply only to such domestic bags as  
 may be imported by the exporter thereof, and if any such arti-  
 cles are subject to internal tax at the time of exportation, such  
 tax shall be proved to have been paid before exportation and not  
 refunded: *Provided*, That this paragraph shall not apply to any  
 article upon which an allowance of drawback has been made,  
 the reimportation of which is hereby prohibited except upon pay-  
 ment of duties equal to the drawbacks allowed; or to any arti-  
 cle manufactured in bonded warehouse and exported under any  
 provision of law: *And provided further*, That when manufac-  
 tured tobacco which has been exported without payment of  
 internal-revenue tax shall be reimported it shall be retained in  
 the custody of the collector of customs until internal-revenue  
 stamps in payment of the legal duties shall be placed thereon.

387. Articles the growth, produce, and manufacture of the  
 United States, when returned after having been exported, with-  
 out having been advanced in value or improved in condition by  
 any process of manufacture or other means; casks, barrels, car-  
 boys, bags, and other vessels of American manufacture exported  
 filled with American products, or exported empty and returned  
 filled with foreign products, including shooks when returned as  
 barrels or boxes; also quicksilver flasks or bottles, of either  
 domestic or foreign manufacture, which shall have been actually  
 exported from the United States; but proof of the identity of  
 such articles shall be made, under general regulations to be pre-  
 scribed by the Secretary of the Treasury, but the exemption of

**1894** bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

**1890** 493. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury; and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded-warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

**1897** 484. Asbestos, unmanufactured.  
**1894** 388. Asbestos, unmanufactured.  
**1890** 494. Asbestos, unmanufactured.

**1897** 485. Ashes, wood and lye of, and beet-root ashes.  
**1894** 389. Ashes, wood and lye of, and beet-root ashes.  
**1890** 495. Ashes, wood and lye of, and beet-root ashes.

**1897** 486. Asafetida.  
**1894** 391. Asafetida.  
**1890** 497. Asafetida.

**1897** 487. Balm of Gilead.  
**1894** 393. Balm of Gilead.  
**1890** 498. Balm of Gilead.

- 1897 488. Barks, cinchona or other from which quinine may be extracted.
- 1894 394. Barks, cinchona or other, from which quinine may be extracted.
- 1890 499. Barks, cinchona or other from which quinine may be extracted.
- 1897 489. Baryta, carbonate of, or witherite.
- 1894 395. Baryta, carbonate of, or witherite, \* \* .
- 1890 500. Baryta, carbonate of, or witherite.
- 1897 490. Beeswax. \*
- 1894 397. Beeswax.
- 1890 502. Beeswax.
- 1897 491. Binding twine: All binding twine manufactured from New Zealand hemp, istle or Tampico fiber, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding six hundred feet to the pound: *Provided*, That articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to a duty of one-half of one cent per pound.
- 1894 399. All binding twine manufactured in whole or in part from New Zealand hemp, istle or Tampico fiber, sisal grass, or sunn, of single ply and measuring not exceeding six hundred feet to the pound, and manila twine not exceeding six hundred and fifty feet to the pound.
- 1890 362. \* \* \* all binding twine manufactured in whole or in part from istle or Tampico fiber, manila, sisal grass, or sunn, seven-tenths of one cent per pound; \* \* \*
- 1897 492. Bells, broken, and bell metal broken and fit only to be remanufactured.
- 1894 398. Bells, broken, and bell metal broken and fit only to be remanufactured.
- 1890 503. Bells, broken, and bell metal broken and fit only to be remanufactured.
- 1897 493. Birds, stuffed, not suitable for millinery ornaments.
- 1894 400. Bird skins, prepared for preservation, but not further advanced in manufacture.
- 1890 504. Birds, stuffed, not suitable for millinery ornaments, and bird skins, prepared for preservation, but not further advanced in manufacture.
- 1897 494. Birds and land and water fowls.
- 1894 401. Birds and land and water fowls.
- 1890 505. Birds and land and water fowls.
- 1897 495. Bismuth.
- 1894 402. Bismuth.
- 1890 506. Bismuth.

1897 **496.** Bladders, and all integuments and intestines of animals and fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this Act.

1894 **403.** Bladders, and all integuments of animals, and fish sounds or bladders, crude, salted for preservation, and unmanufactured, not specially provided for in this Act.

1890 { **507.** Bladders, including fish-bladders or fish-sounds, crude, and all integuments of animals not specially provided for in this act.

**602.** Guts, salted.

1897 **497.** Blood, dried, not specially provided for.

1894 **404.** Blood, dried.

1890 **508.** Blood, dried.

1897 **498.** Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use.

1894 **407.** Bolting-cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.

1890 **510.** Bolting cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.

1897 **499.** Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.

1894 **408.** Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.

1890 **511.** Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone-dust or animal carbon, and bone ash, fit only for fertilizing purposes.

1897 **500.** Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

1894 **412.** Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

1890 **514.** Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

1897 **501.** Books, maps, music, engravings, photographs, etchings, bound or unbound, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and publications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, and public documents issued by foreign Governments.

1894 **410.** Books, engravings, photographs, bound, or unbound, etchings, music, maps, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and scientific books and periodicals devoted to original scientific research, and publications issued for their subscribers by scientific and literary associations or academies, or

publications of individuals for gratuitous private circulation and public documents issued by foreign Governments.

1890 512. Books, engravings, photographs, bound or unbound etchings, maps, and charts, which shall have been printed and bound or manufactured more than twenty years at the date of importation.

1897 502. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.

1894 411. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.

1890 513. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.

1897 503. Books, maps, music, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use or by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

1894 413. Books, maps, music, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, subject to such regulations as the Secretary of the Treasury shall prescribe.

1890 515. Books, maps, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, subject to such regulations as the Secretary of the Treasury shall prescribe.

1897 504. Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

1894 414. Books, libraries, usual furniture, and similar household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

1890 516. Books, or libraries, or parts of libraries, and other household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

- 1897     **505.** Brass, old brass, clippings from brass or Dutch metal, all  
the foregoing, fit only for remanufacture.
- 1894     **159.** Brass, in bars or pigs, old brass, clippings from brass or  
Dutch metal, and old sheathing, or yellow metal, fit only for  
remanufacture, ten per centum ad valorem.
- 1890     **189.** Brass, in bars or pigs, old brass, clippings from brass or  
Dutch-metal, and old sheathing, or yellow metal, fit only for  
remanufacture, one and one-half cents per pound.
- 1897     **506.** Brazil paste.
- 1894     **416.** Brazil paste.
- 1890     **517.** Brazil paste.
- 1897     **507.** Brazilian pebble, unwrought or unmanufactured.
- 1894     **418.** Brazilian pebble, unwrought or unmanufactured.
- 1890     **519.** Brazilian pebble, unwrought or unmanufactured.
- 1897     **508.** Breccia, in block or slabs.
- 1894     **419.** Breccia, in block or slabs.
- 1890     **520.** Breccia, in block or slabs.
- 1897     **509.** Bristles, crude, not sorted, bunched, or prepared.
- 1894     **420.** Bristles, crude, not sorted, bunched, or prepared.
- 1890     [NOTE.—Dutiable at 10 cents per pound under paragraph 426,  
page 125.]
- 1897     **510.** Broom corn.
- 1894     **422.** Broom corn.
- 1890     **272.** Broom corn, eight dollars per ton.
- 1897     **511.** Bullion, gold or silver.
- 1894     **423.** Bullion, gold or silver.
- 1890     **522.** Bullion, gold or silver.
- 1897     **512.** Burgundy pitch.
- 1894     **424.** Burgundy pitch.
- 1890     **523.** Burgundy pitch.
- 1897     **513.** Cadmium.
- 1894     **427.** Cadmium.
- 1890     **525.** Cadmium.
- 1897     **514.** Calamine.
- 1894     **428.** Calamine.
- 1890     **526.** Calamine.
- 1897     **515.** Camphor, crude.
- 1894     **429.** Camphor, crude.
- 1890     **527.** Camphor, crude.
- 1897     **516.** Castor or castoreum.
- 1894     **430.** Castor or castoreum.
- 1890     **528.** Castor or castoreum.
- 1897     **517.** Cat gut, whip gut, or worm gut, unmanufactured.
- 1894     **431.** Catgut, whipgut, or wormgut, unmanufactured, or not  
further manufactured than in strings or cords.
- 1890     **529.** Catgut, whipgut, or worm-gut, unmanufactured, or not  
further manufactured than in strings or cords.

- 1897     **518.** Cerium.  
 1894     432. Cerium.  
 1890     530. Cerium.
- 1897     **519.** Chalk, crude, not ground, precipitated, or otherwise  
 manufactured.  
 1894     433. Chalk, unmanufactured.  
 1890     531. Chalk, unmanufactured.
- 1897     **520.** Chromate of iron or chromic ore.  
 1894     438. Chromate of iron or chromic ore.  
 1890     132. Chromate of iron, or chromic ore, fifteen per centum ad  
 valorem.
- 1897     **521.** Civet, crude.  
 1894     437. Civet, crude.  
 1890     534. Civet, crude.
- 1897     **522.** Clay: Common blue clay in casks suitable for the manu-  
 facture of crucibles.  
 1894     439. Clay—Common blue clay in casks suitable for the manu-  
 facture of crucibles.  
 1890     535. Clay—Common blue clay in casks suitable for the manu-  
 facture of crucibles.
- 1897     **523.** Coal, anthracite, not specially provided for in this Act,  
 and coal stores of American vessels, but none shall be unloaded.  
 1894     441. Coal, anthracite, and coal stores of American vessels, but  
 none shall be unloaded.  
 1890 {     536. Coal, anthracite.  
        537. Coal stores of American vessels; but none shall be  
        unloaded.
- 1897     **524.** Coal tar, crude, pitch of coal tar, and products of coal  
 tar known as dead or creosote oil, benzol, toluol, naphthalin,  
 xylol, phenol, cresol, toluidine, xylin, cumidin, binitrotoluol,  
 binitrobenzol, benzin, tolin, dianisidin, naphthol, naphthylamin,  
 diphenylamin, benzaldehyde, benzyl chloride, resorcin, nitro-  
 benzol, and nitro-toluol; all the foregoing not medicinal and not  
 colors or dyes.  
 1894 {     443. Coal tar, crude, and all preparations except medicinal  
        coal-tar preparations and products of coal tar, not colors or dyes,  
        not specially provided for in this Act.  
        647. \* \* pitch of coal tar.  
 1890 {     538. Coal tar, crude.  
        731. \* \* pitch of coal tar.
- [NOTE.—See, also, paragraph 19, page 9.]
- 1897     **525.** Cobalt and cobalt ore.  
 1894     444. Cobalt and cobalt ore.  
 1890     539. Cobalt and cobalt ore.
- 1897     **526.** Cocculus indicus.  
 1894     445. Cocculus indicus.  
 1890     540. Cocculus indicus.



- 1897 527. Cochineal.  
 1894 446. Cochineal.  
 1890 541. Cochineal.
- 1897 528. Cocoa, or cacao, crude, and fiber, leaves, and shells of.  
 1894 447. Cocoa, or cacao, crude, leaves, and shells of.  
 1890 542. Cocoa, or cacao, crude, and fiber, leaves, and shells of.
- 1897 529. Coffee.  
 1894 448. Coffee.  
 1890 543. Coffee.
- 1897 530. Coins, gold, silver, and copper.  
 1894 449. Coins, gold, silver, and copper.  
 1890 544. Coins, gold, silver, and copper.
- 1897 531. Coir, and coir yarn.  
 1894 450. Coir, and coir yarn.  
 1890 545. Coir, and coir yarn.
- 1897 532. Copper in plates, bars, ingots, or pigs, and other forms,  
 not manufactured or specially provided for in this Act.  
 1894 454. Copper in plates, bars, ingots, or pigs, and other forms,  
 not manufactured, not specially provided for in this Act.  
 1890 194. Copper in plates, bars, ingots, Chili or other pigs, and in  
 other forms, not manufactured, not specially provided for in this  
 act, one and one-fourth cents per pound.
- 1897 533. Old copper, fit only for manufacture, clipping from new  
 copper, and all composition metal of which copper is a component  
 material of chief value not specially provided for in this Act.  
 1894 452. Old copper, fit only for manufacture, clipping from new  
 copper, and all composition metal of which copper is a component  
 material of chief value not specially provided for in this Act.  
 1890 { 546. Copper, old, taken from the bottom of American vessels  
 compelled by marine disaster to repair in foreign ports.  
 192. Old copper, fit only for remanufacture, clippings from  
 new copper, and all composition metal of which copper is a com-  
 ponent material of chief value, not specially provided for in this  
 act, one cent per pound.
- 1897 534. Copper, regulus of, and black or coarse copper, and cop-  
 per cement.  
 1894 453. Copper, regulus of, and black or coarse copper, and cop-  
 per cement.  
 1890 193. Regulus of copper and black or coarse copper, and cop-  
 per cement, one cent per pound on each pound of fine copper  
 contained therein.
- 1897 535. Coral, marine, uncut, and unmanufactured.  
 1894 456. Coral, marine, uncut, and unmanufactured.  
 1890 547. Coral, marine, uncut, and unmanufactured.
- 1897 536. Cork wood, or cork bark, unmanufactured.  
 1894 457. Cork wood or cork bark, unmanufactured.  
 1890 548. Cork wood, or cork bark, unmanufactured.

- 1897 **537.** Cotton, and cotton waste or flocks.  
 1894 458. Cotton, and cotton waste or flocks.  
 1890 549. Cotton, and cotton waste or flocks.
- 1897 **538.** Cryolite, or kryolith.  
 1894 460. Cryolite, or kryolith.  
 1890 550. Cryolite, or kryolith.
- 1897 **539.** Cudbear.  
 1894 461. Cudbear.  
 1890 551. Cudbear.
- 1897 **540.** Curling stones, or quoits, and curling-stone handles.  
 1894 462. Curling stones, or quoits, and curling-stone handles.  
 1890 552. Curling-stones, or quoits, and curling-stone handles.
- 1897 **541.** Curry, and curry powder.  
 1894 463. Curry, and curry powder.  
 1890 553. Curry, and curry-powder.
- 1897 **542.** Cutch.  
 1894 464. Cutch.  
 1890 554. Cutch.
- 1897 **543.** Cuttlefish bone.  
 1894 465. Cuttlefish bone.  
 1890 555. Cuttle-fish bone.
- 1897 **544.** Dandelion roots, raw, dried, or undried, but unground.  
 1894 466. Dandelion roots, raw, dried, or undried, but unground.  
 1890 556. Dandelion roots, raw, dried, or undried, but unground.
- 1897 **545.** Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, including miners', glaziers' and engravers' diamonds not set, and diamond dust or bort.  
 1894 467. Diamonds; miners', glaziers', and engravers' diamonds not set, and diamond dust or bort, \* \* \*  
 1890 557. Diamonds and other precious stones, rough or uncut, including glaziers' and engravers' diamonds not set, and diamond dust or bort, \* \* \*
- 1897 **546.** Divi-divi.  
 1894 468. Divi-divi.  
 1890 558. Divi-divi.
- 1897 **547.** Dragon's blood.  
 1894 469. Dragou's blood.  
 1890 559. Dragon's blood.
- 1897 **548.** Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrescences, fruits, flowers, dried fibers, and dried insects, grains, gums, and gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used

expressly for dyeing; any of the foregoing which are drugs and not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process, and not specially provided for in this Act.

1894 470. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds aromatic, seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing drugs which are not edible, and which have not been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act.

1890 560. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrescences such as nut-galls, fruits, flowers, dried fibers, and dried insects, grains, gums, and gum-resin, herbs, leaves, lichens, mosses, nuts, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this act.

1897 549. Eggs of birds, fish, and insects: *Provided, however,* That this shall not be held to include the eggs of game birds or eggs of birds not used for food, the importation of which is prohibited except specimens for scientific collections, nor fish roe preserved for food purposes.

1894 471. Eggs of birds, fish, and insects: *Provided, however,* That this shall not be held to include the eggs of game birds the importation of which is prohibited except specimens for scientific collections.

1890 561. Eggs of birds, fish, and insects.

1897 550. Emery ore.

1894 472. Emery ore.

1890 562. Emery ore.

1897 551. Ergot.

1894 473. Ergot.

1890 563. Ergot.

1897 552. Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured.

1894 474. Common palm leaf fans, and palm leaf unmanufactured.

1890 564. Fans, common palm-leaf and palm-leaf unmanufactured.

1897 553. Felt, adhesive, for sheathing vessels.

1894 479. Felt, adhesive, for sheathing vessels.

1890 569. Felt, adhesive, for sheathing vessels.

1897 554. Fibrin, in all forms.

1894 480. Fibrin, in all forms.

1890 570. Fibrin, in all forms.

- 1897 555. Fish, fresh, frozen, or packed in ice, caught in the Great  
Lakes or other fresh waters by citizens of the United States.
- 1894 481. Fish, frozen or packed in ice fresh.
- 1890 571. Fish, the product of American fisheries, and fresh or frozen  
fish (except salmon) caught in fresh waters by American vessels,  
or with nets or other devices owned by citizens of the United  
States.
- 1897 556. Fish skins.
- 1894 483. Fish skins.
- 1890 573. Fish skins.
- 1897 557. Flint, flints, and flint stones, unground.\*
- 1894 484. Flint, flints, and ground flint stones.
- 1890 574. Flint, flints, and ground flint stones.
- 1897 558. Fossils.
- 1894 486. Fossils.
- 1890 576. Fossils.
- 1897 559. Fruits or berries, green, ripe, or dried, and fruits in  
brine, not specially provided for in this Act.
- 1894 489. Fruits, green, ripe, or dried not specially provided for in  
this Act.
- 1890 580. Fruits, green, ripe, or dried, not specially provided for in  
this act.
- 1897 560. Fruit-plants, tropical and semitropical, for the purpose  
of propagation or cultivation.
- 1894 487. Fruit plants, tropical and semitropical, for the purpose of  
propagation or cultivation.
- 1890 577. Fruit-plants, tropical and semitropical, for the purpose of  
propagation or cultivation.
- 1897 561. Furs, undressed.
- 1894 492. Furs, undressed; dressed fur pieces suitable only for use  
in the manufacture of hatter's fur.
- 1890 587. Furs, undressed.
- 1897 562. Fur skins of all kinds not dressed in any manner and not  
specially provided for in this Act.
- 1894 493. Fur skins of all kinds not dressed in any manner.
- 1890 588. Fur-skins of all kinds not dressed in any manner.
- 1897 563. Gambier.
- 1894 494. Gambier.
- 1890 589. Gambier.
- 1897 564. Glass enamel, white, for watch and clock dials.
- 1894 [NOTE.—Dutiable at 35 per cent as manufacture of glass under  
paragraph 102, page 30.]
- 1890 [NOTE.—Dutiable at 60 per cent as manufacture of glass under  
paragraph 108, page 30.]

1897 **565.** Glass plates or discs, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye glasses, and suitable only for such use: *Provided, however, That* such discs exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

1894 **496.** Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye-glasses, and suitable only for such use: *Provided, however, That* such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

1890 **591.** Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye-glasses, and suitable only for such use: *Provided, however, That* such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

1897 **566.** Grasses and fibers: Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this Act.

1894 **497.** Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, \* \* \* hemp, flax, jute, and tow wastes, and all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this Act.

1890 { **592.** Istle or Tampico fiber.

**593.** Jute.

**594.** Jute butts.

**595.** Manilla.

**596.** Sisal-grass.

**597.** Sunn.

And all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this act.

1897 **567.** Gold beaters' molds and gold-beaters' skins.

1894 **498.** Gold-beaters' molds and gold-beaters' skins.

1890 **598.** Goldbeaters' molds and goldbeaters' skins.

1897 **568.** Grease, and oils (excepting fish oils), such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, and which are fit only for such uses, and not specially provided for in this Act.

1894 **499.** Grease, and oils, including cod oil, such as are commonly used in soap-making or in wire drawing, or for stuffing or dressing leather, and which are fit only for such uses, not specially provided for in this Act.

1890 **599.** Grease, and oils, such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather and which are fit only for such uses, not specially provided for in this act.

1897 **569.** Guano, manures, and all substances used only for manure.

1894 **500.** Guano, manures, and all substances expressly used for manure.

1890 **600.** Guano, manures, and all substances expressly used for manure.

- 1897 570. Gutta percha, crude.  
 1894 503. Gutta percha, crude.  
 1890 603. Gutta percha, crude.
- 1897 571. Hair of horse, cattle, and other animals, cleaned or  
 uncleaned, drawn or undrawn, but unmanufactured, not spe-  
 cially provided for in this Act; and human hair, raw, uncleaned,  
 and not drawn.
- 1894 504. Hair of horse, cattle, and other animals, cleaned or  
 uncleaned, drawn or undrawn, not specially provided for in this  
 Act; and human hair, raw, uncleaned, and not drawn.
- 1890 604. Hair of horse, cattle, and other animals, cleaned or  
 uncleaned, drawn or undrawn, but unmanufactured, not spe-  
 cially provided for in this act; and human hair, raw, uncleaned,  
 and not drawn.
- 1897 572. Hide cuttings, raw, with or without hair, and all other  
 glue stock.
- 1894 506. Hide cuttings, raw, with or without hair, and all other  
 glue stock.
- 1890 606. Hide-cuttings, raw, with or without hair, and all other  
 glue stock.
- 1897 573. Hide rope.  
 1894 507. Hide rope.  
 1890 607. Hide rope.
- 1897 574. Hones and whetstones.  
 1894 508. Hones and whetstones.  
 1890 608. Hones and whetstones.
- 1897 575. Hoofs, unmanufactured.  
 1894 509. Hoofs, unmanufactured.  
 1890 609. Hoofs, unmanufactured.
- 1897 576. Hop roots for cultivation.  
 1894 510. Hop roots for cultivation.  
 1890 610. Hop roots for cultivation.
- 1897 577. Horns and parts of, unmanufactured, including horn  
 strips and tips.
- 1894 511. Horns, and parts of, unmanufactured, including horn  
 strips and tips.
- 1890 611. Horns, and parts of, unmanufactured, including horn  
 strips and tips.
- 1897 578. Ice.  
 1894 512. Ice.  
 1890 612. Ice.
- 1897 579. India rubber, crude, and milk of, and old scrap or refuse  
 India rubber which has been worn out by use and is fit only for  
 remanufacture.
- 1894 513. India rubber, crude, and milk of, and old scrap or refuse  
 India rubber, which has been worn out by use and is fit only for  
 remanufacture.

613. India rubber, crude, and milk of, and old scrap or refuse  
 1890 India rubber which has been worn out by use and is fit only for remanufacture.
- 1897 580. Indigo.  
 1894 514. Indigo, and extracts or pastes of, and carmines.  
 1890 614. Indigo.
- 1897 581. Iodine, crude.  
 1894 515. Iodine, crude, \* \*  
 1890 615. Iodine, crude.
- 1897 582. Ipecac.  
 1894 516. Ipecac.  
 1890 616. Ipecac.
- 1897 583. Iridium.  
 1894 517. Iridium.  
 1890 617. Iridium.
584. Ivory tusks in their natural state or cut vertically across  
 1897 the grain only, with the bark left intact, and vegetable ivory in its natural state.  
 1894 519. Ivory, sawed or cut into logs, but not otherwise manufactured, and vegetable ivory.  
 1890 618. Ivory and vegetable ivory, not sawed, cut or otherwise manufactured.
- 1897 585. Jalap.  
 1894 520. Jalap.  
 1890 619. Jalap.
- 1897 586. Jet, unmanufactured.  
 1894 521. Jet, unmanufactured.  
 1890 620. Jet, unmanufactured.
- 1897 587. Joss stick, or Joss light.  
 1894 522. Joss stick, or Joss light.  
 1890 621. Joss-stick, or Joss-light.
- 1897 588. Junk, old.  
 1894 523. Junk, old.  
 1890 622. Junk, old.
- 1897 589. Kelp.  
 1894 524. Kelp.  
 1890 623. Kelp.
- 1897 590. Kieserite.  
 1894 525. Kieserite.  
 1890 624. Kieserite.
- 1897 591. Kyanite, or cyanite, and kainite.  
 1894 526. Kyanite, or cyanite, and kainite.  
 1890 625. Kyanite, or cyanite, and kainite.

- 1897**     **592.** Lac dye, crude, seed, button, stick, and shell.  
**1894**     527. Lac dye, crude, seed, button, stick, and shell.  
**1890**     626. Lac-dye, crude, seed, button, stick, and shell.
- 1897**     **593.** Lac spirits.  
**1894**     528. Lac spirits.  
**1890**     627. Lac spirits.
- 1897**     **594.** Lactarene.  
**1894**     529. Lactarine.  
**1890**     628. Lactarine.
- 1897**     **595.** Lava, unmanufactured.  
**1894**     531. Lava, unmanufactured.  
**1890**     629. Lava, unmanufactured.
- 1897**     **596.** Leeches.  
**1894**     532. Leeches.  
**1890**     630. Leeches.
- 1897**     **597.** Lemon juice, lime juice, and sour orange juice.  
**1894**     533. Lemon juice, lime juice, and sour-orange juice.  
**1890**     631. Lemon juice, lime juice, and sour-orange juice.
- 1897**     **598.** Licorice root, unground.  
**1894**     534. Licorice root, unground.  
**1890**     632. Licorice-root, unground.
- 1897**     **599.** Lifeboats and life-saving apparatus specially imported  
 by societies incorporated or established to encourage the saving  
 of human life.  
**1894**     535. Lifeboats and life-saving apparatus specially imported  
 by societies incorporated or established to encourage the saving  
 of human life.  
**1890**     633. Lifeboats and life-saving apparatus specially imported  
 by societies incorporated or established to encourage the saving  
 of human life.
- 1897**     **600.** Lime, citrate of.  
**1894**     536. Lime, citrate of.  
**1890**     634. Lime, citrate of.
- 1897**     **601.** Lithographic stones, not engraved.  
**1894**     538. Lithographic stones not engraved.  
**1890**     636. Lithographic stones not engraved.
- 1897**     **602.** Litmus, prepared or not prepared.  
**1894**     539. Litmus, prepared or not prepared.  
**1890**     637. Litmus, prepared or not prepared.
- 1897**     **603.** Loadstones.  
**1894**     540. Loadstones.  
**1890**     638. Loadstones.



- 1897      **604.** Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.  
 1894      541. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.  
 1890      639. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
- 1897      **605.** Magnesite, crude or calcined, not purified.  
 1894      543. Magnesite, or native mineral carbonate of magnesia.  
 1890      640. Magnesite, or native mineral carbonate of magnesia.
- 1897      **606.** Magnesium, not made up into articles.  
 1894      544. Magnesium.  
 1890      641. Magnesium.
- 1897      **607.** Manganese, oxide and ore of.  
 1894      546. Manganese, oxide and ore of.  
 1890      643. Manganese, oxide and ore of.
- 1897      **608.** Manna.  
 1894      547. Manna.  
 1890      644. Manna.
- 1897      **609.** Manuscripts.  
 1894      548. Manuscripts.  
 1890      645. Manuscripts.
- 1897      **610.** Marrow, crude.  
 1894      549. Marrow, crude.  
 1890      646. Marrow, crude.
- 1897      **611.** Marshmallow or althea root, leaves or flowers, natural or unmanufactured.  
 1894      550. Marsh mallows.  
 1890      647. Marsh mallows.
- 1897      **612.** Medals of gold, silver, or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.  
             551. Medals of gold, silver, or copper, and other metallic articles manufactured as trophies or prizes, and actually received or bestowed and accepted as honorary distinctions.  
 1894      648. Medals of gold, silver, or copper, such as trophies or prizes.  
 1890      prizes.
- 1897      **613.** Meerschaum, crude or unmanufactured.  
 1894      553. Meerschaum, crude or unmanufactured.  
 1890      649. Meerschaum, crude or unmanufactured.
- 1897      **614.** Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this Act.  
             556. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this Act.  
 1894      651. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this act.  
 1890      651. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this act.

1897 **615.** Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof, showing that they are in no way artificially prepared, and are only the product of a designated mineral spring.

1894 **555.** Mineral waters, all not artificial, and mineral salts of the same, obtained by evaporation, when accompanied by duly authenticated certificate, showing that they are in no way artificially prepared, and are the product of a designated mineral spring; \* \* \*

1890 [NOTE.—Mineral salts not enumerated; were dutiable under paragraph 76, page 7, at 25 per cent.]

1897 **616.** Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

1894 **557.** Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

1890 **652.** Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

1897 **617.** Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Act.

1894 **558.** Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Act.

1890 **653.** Moss, sea-weeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this act.

1897 **618.** Musk, crude, in natural pods.

1894 **559.** Musk, crude, in natural pods.

1890 **654.** Musk, crude, in natural pods.

1897 **619.** Myrobolans.

1894 **560.** Myrobolan.

1890 **655.** Myrobolan.

1897 **620.** Needles, hand sewing, and darning.

1894 **561.** Needles, hand-sewing and darning.

1890 **656.** Needles, hand-sewing. and darning.

1897 **621.** Newspapers and periodicals; but the term “periodicals” as herein used shall be understood to embrace only unbound or paper-covered publications, issued within six months of the time of entry, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

1894 **562.** Newspapers and periodicals; but the term “periodicals” as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

1890 **657.** Newspapers and periodicals; but the term “periodicals” as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

**622.** Nuts: Brazil nuts, cream nuts, palm nuts and palm-nut kernels; cocoanuts in the shell and broken cocoanut meat or copra, not shredded, desiccated, or prepared in any manner.

1897 { 491. Brazil nuts, cream nuts, palm nuts, and palm-nut kernels  
1894 { not otherwise provided for.

224. Cocoanuts in the shell, twenty per centum ad valorem.

[NOTE.—Copra not prepared, etc., not enumerated; was ruled to be free under paragraph 558.]

1890 { 582. Cocoanuts.  
583. Brazil nuts.  
584. Cream nuts.  
585. Palm nuts.  
586. Palm-nut kernels.

[NOTE.—Copra not enumerated; was probably free under paragraph 582 or 586, above.]

1897 **623.** Nux vomica.

1894 564. Nux vomica.

1890 658. Nux vomica.

1897 **624.** Oakum.

1894 565. Oakum.

1890 659. Oakum.

1897 **625.** Oil cake.

1894 567. Oil cake.

1890 660. Oil cake.

**626.** Oils: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, cocoanut, fennel, ichthyol, jasmine or jasmine, juglandium, juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes fit only for such use and valued at not more than sixty cents per gallon, ottar of roses, palm, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products, of such fisheries; petroleum, crude or refined: *Provided*, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall in such cases be levied, paid, and collected a duty upon said crude petroleum or its products so imported equal to the duty imposed by such country.

1897 568. OILS: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, cotton seed, croton, fennel, Jasmine or Jasimine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this Act, ottar of roses, palm

- 1894 and cocoanut, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products, of such fisheries; petroleum, crude or refined: *Provided*, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall be levied, paid and collected upon said crude petroleum or its products so imported, forty per centum ad valorem.

[NOTE.—Ichthyol not enumerated; was probably dutiable under paragraph 69, page 7, at 25 per cent.]

- 1890 661. OILS: Almond, amber, crude and rectified ambergris, anise or anise-seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, fennel, Jasmine or Jasimine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, nut oil or oil of nuts not otherwise specially provided for in this act, orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this act, otto of roses, palm and cocoanut, rosemary or anthoss, sesame or sesamum-seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all other articles the produce of such fisheries.

[NOTE.—Enfleurage grease not enumerated. Dutiable under paragraph 76, page 7, at 25 per cent. Ichthyol not enumerated; was probably dutiable under paragraph 76, page 7, at 25 per cent.]

- 1897 627. Orange and lemon peel, not preserved, candied, or dried.  
1894 570. Orange and lemon peel, not preserved, candied, or otherwise prepared.

- 1890 664. Orange and lemon peel, not preserved, candied, or otherwise prepared.

- 1897 628. Orchil, or orchil liquid.

- 1894 571. Orchil, or orchil liquid.

- 1890 665. Orchil, or orchil liquid.

- 1897 629. Ores of gold, silver, copper, or nickel, and nickel matte; sweepings of gold and silver.

- 1894 { 573. Ores, of gold, silver, and nickel, and nickel matte.

644. Sweepings of silver and gold.

451. Copper imported in the form of ores.

- 1890 { 667. Ores, of gold, silver, and nickel, and nickel matte: *Provided*, That ores of nickel, and nickel matte, containing more than two per centum of copper, shall pay a duty of one-half of one cent per pound on the copper contained therein.

729. Sweepings of silver and gold.

191. Copper imported in the form of ores, one-half of one cent per pound on each pound of fine copper contained therein.

- 1897 630. Osmium.

- 1894 574. Osmium.

- 1890 668. Osmium.

- 1897      **631.** Palladium.  
 1894      576. Palladium.  
 1890      669. Palladium.

**632.** Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool), waste, including jute waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, including old gunny cloth and old gunny bags, fit only to be converted into paper.

1897      577. Paper stock, crude, of every description, including all grasses, fibers, rags, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refused gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

1894      670. Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool), waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refused gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

- 1897      **633.** Paraffin.  
 1894      578. Paraffine.  
 1890      671. Paraffine.

- 1897      **634.** Parchment and vellum.  
 1894      579. Parchment and vellum.  
 1890      672. Parchment and vellum.

1897      **635.** Pearl, mother of, and shells, not sawed, cut, polished or otherwise manufactured, or advanced in value from the natural state.

1894      { 580. Pearl, mother of, not sawed or cut, or otherwise manufactured.

1894      { 613. Shells of all kinds, not cut, ground, or otherwise manufactured.

1890      { 673. Pearl, mother of, not sawed, cut, polished, or otherwise manufactured.

1890      { 701. Shells of all kinds, not cut, ground, or otherwise manufactured.

1897      **636.** Personal effects, not merchandise, of citizens of the United States dying in foreign countries.

1894      583. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.

1890      675. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.

1897      **637.** Pewter and britannia metal, old, and fit only to be remanufactured.

1894      584. Pewter and britannia metal, old, and fit only to be remanufactured.

1890      676. Pewter and britannia metal, old, and fit only to be remanufactured.

- 638.** Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.
- 1897
- 585.** Philosophical and scientific apparatus, utensils, instruments and preparations, including bottles and boxes containing the same; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.
- 1894
- 677.** Philosophical and scientific apparatus, instruments and preparations; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.
- 1890
- 1897     **639.** Phosphates, crude.
- 1894     **586.** Phosphates, crude or native.
- 1890     **678.** Phosphates, crude or native.
- ✓ **640.** Plants, trees, shrubs, roots, seed-cane, and seeds, imported by the Department of Agriculture or the United States Botanic Garden.
- 1897
- 1894     **587.** Plants, trees, shrubs, and vines of all kinds commonly known as nursery stock, not specially provided for in this Act.
- 679.** Plants, trees, shrubs, roots, seed-cane, and seeds, all of the foregoing imported by the Department of Agriculture or the United States Botanic Garden.
- 1890
- 1897     **641.** Platina, in ingots, bars, sheets, and wire.
- 1894     **589.** Platina, in ingots, bars, sheets, and wire.
- 1890     **681.** Platina, in ingots, bars, sheets, and wire.
- 642.** Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, for chemical uses.
- 1897
- 590.** Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, adapted for chemical uses.
- 1894
- 682.** Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, for chemical uses.
- 1890
- 1897     **643.** Plumbago.
- 1894     **592.** Plumbago.
- 1890     **683.** Plumbago.

1897 **644.** Potash, crude, or "black salts"; carbonate of potash, crude or refined; hydrate of, or caustic potash, not including refined in sticks or rolls; nitrate of potash or saltpeter, crude; sulphate of potash, crude or refined, and muriate of potash.

1894 **595.** Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, including refined in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. \* \* Muriate of potash.

1890 **685.** Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, not including refined in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. \* \* Muriate of potash.

1897 **645.** Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time, of persons emigrating to the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.

1894 **596.** Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions and not for any other person and not for sale and which have been used by them abroad shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.

1890 **686.** Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale.

- 1897 646. Pulu.  
 1894 597. Pulu.  
 1890 687. Pulu.

- 1897 647. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.  
 1894 601. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.  
 1890 690. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.

- 1897 648. Rags, not otherwise specially provided for in this Act.  
 1894 602. Rags, not otherwise specially provided for in this Act.  
 1890 691. Rags, not otherwise specially provided for in this act.

- 1897 649. Regalia and gems, statuary, and specimens or casts of sculpture, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

- 1894 603. Regalia and gems, statues, statuary, and specimens or casts of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

- 1890 692. Regalia and gems, statues, statuary and specimens of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

- 1897 650. Rennets, raw or prepared.  
 1894 604. Rennets, raw or prepared.  
 1890 693. Rennets, raw or prepared.



- 1897 651. Saffron and safflower, and extract of, and saffron cake.  
 1894 605. Saffron and safflower, and extract of, and saffron cake.  
 1890 694. Saffron and safflower, and extract of, and saffron cake.

- 1897 652. Sago, crude.  
 1894 606. Sago, crude, and sago flour.  
 1890 695. Sago, crude, and sago flour.

- 1897 653. Salacin.  
 1894 607. Salacine.  
 1890 696. Salacine.

- 1897 654. Salep, or salop.  
 1894 612. Selep, or saloup.  
 1890 700. Selep, or saloup.

- 1897 655. Sausages, bologna.  
 1894 406. Bologna sausages.  
 1890 509. Bologna sausages.

- 1897 656. Seeds: Anise, caraway, cardamom, cauliflower, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mangel-wurzel, mustard, rape, Saint John's bread or bean, sugar beet, sorghum or sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for; all flower and grass seeds; all the foregoing not specially provided for in this Act.

611. Seeds; anise, canary, caraway, cardamom, coriander, cotton, croton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's bread or bene, sugar beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seed; bulbs and roots, not edible; all the foregoing not specially provided for in this Act.
- 1894

[NOTE.—Cauliflower seed dutiable under paragraph 206½, page 72, at 10 per cent.]

699. Seeds; anise, canary, caraway, cardamon, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's bread or bene, sugar beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seeds; bulbs and bulbous roots, not edible; all the foregoing not specially provided for in this act.
- 1890

[NOTE.—Cauliflower seed dutiable under paragraph 286, page 72, at 20 per cent.]

- 1897 657. Sheep dip, not including compounds or preparations that can be used for other purposes.

- 1894 [NOTE.—Not enumerated; was probably dutiable under paragraph 59, page 18, at 25 per cent.]

- 1890 [NOTE.—Not enumerated; was probably dutiable under paragraph 75, page 18, at 25 per cent.]

- 1897 658. Shotgun barrels, in single tubes, forged, rough bored.  
 1894 614. Shotgun barrels, forged, rough bored.  
 1890 702. Shotgun barrels, forged, rough bored.

- 1897 659. Shrimps and other shell fish.  
 1894 615. Shrimps, and other shellfish, canned or otherwise.  
 1890 703. Shrimps, and other shellfish.

- 1897 660. Silk, raw, or as reeled from the cocoon, but not doubled,  
twisted, or advanced in manufacture in any way.
- 1894 616. Silk, raw, or as reeled from the cocoon, but not doubled,  
twisted, nor advanced in manufacture in any way.
- 1890 704. Silk, raw, or as reeled from the cocoon, but not doubled,  
twisted, or advanced in manufacture in any way.
- 1897 661. Silk cocoons and silk waste.
- 1894 617. Silk cocoons and silk waste.
- 1890 705. Silk cocoons and silk waste.
- 1897 662. Silkworm's eggs.
- 1894 618. Silk worm's eggs.
- 1890 706. Silk worm's eggs.
- 1897 663. Skeletons and other preparations of anatomy.
- 1894 619. Skeletons and other preparations of anatomy.
- 1890 707. Skeletons and other preparations of anatomy.
- 1897 664. Skins of all kinds, raw (except sheepskins with the wool  
on), and hides not specially provided for in this Act.
- 1894 505. Hides and skins, raw or uncured, whether dry, salted, or  
pickled.
- 1890 605. \* \* Angora goat-skins, raw, without the wool, unmanu-  
factured, asses' skins, raw or unmanufactured, and skins, except  
sheep-skins with the wool on.
- 1897 665. Soda, nitrate of, or cubic nitrate.
- 1894 621. Soda, nitrate of, or cubic nitrate, \* \*
- 1890 709. Soda, nitrate of, or cubic nitrate, \* \*
- 1897 666. Specimens of natural history, botany, and mineralogy,  
when imported for scientific public collections, and not for sale.
- 1894 625. Specimens of natural history, botany, and mineralogy,  
when imported for cabinets or as objects of science, and not for  
sale.
- 1890 712. Specimens of natural history, botany, and mineralogy,  
when imported for cabinets or as objects of science, and not for  
sale.
- 1897 667. Spices: Cassia, cassia vera, and cassia buds; cinnamon  
and chips of; cloves and clove stems; mace; nutmegs; pepper,  
black or white, and pimento; all the foregoing when unground;  
ginger root, unground and not preserved or candied.
- 1894 { 626. Cassia, cassia vera, and cassia buds, unground.  
627. Cinnamon, and chips of, unground.  
628. Cloves and clove stems, unground.  
629. Ginger-root, unground and not preserved or candied.  
630. Mace.  
631. Nutmegs.  
632. Pepper, black or white, unground.  
633. Pimento, unground.

- |               |   |  |
|---------------|---|--|
| 1890          | { | 713. Cassia, cassia vera, and cassia buds, unground.   |
|               |   | 714. Cinnamon, and chips of, unground.   |
|               |   | 715. Cloves and clove stems, unground.   |
|               |   | 716. Ginger-root, unground and not preserved or candied.   |
|               |   | 717. Mace.   |
|               |   | 718. Nutmegs.  |
|               |   | 719. Pepper, black or white, unground.   |
|               |   | 720. Pimento, unground.  |
| 1897          |   | 668. Spunk.  |
| 1894          |   | 635. Spunk.  |
| 1890          |   | 721. Spunk.  |
| 1897          |   | 669. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.   |
| 1894          |   | 636. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.   |
| 1890          |   | 722. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.   |
| 1897          |   | 670. Stamps; foreign postage or revenue stamps, canceled or uncanceled.  |
| 1894          |   | 636½. Stamps: Foreign postage or revenue stamps, canceled or uncanceled.   |
| 1890          |   | [NOTE.—Dutiable at 25 per cent, as printed matter, under paragraph 423, page 123.]   |
| 1897          |   | 671. Stone and sand: Burrstone in blocks, rough or unmanufactured; cliff stone, unmanufactured; rotten stone, tripoli, and sand, crude or manufactured, not otherwise provided for in this Act.  |
| 1894          | { | 638. Stone and sand: Burr stone in blocks, rough or manufactured, or bound up into millstones; cliff stone, unmanufactured;  |
| * * *         |   | rotten stone, and sand, crude or manufactured.   |
| 657. Tripoli. |   |  |
| 1890          | { | 723. Stone and sand: Burr stone in blocks, rough or manufactured, and not bound up into millstones; cliff stone, unmanufactured, * * *   |
| * * *         |   | rotten stone, and sand, crude or manufactured.   |
|               |   | 740. Tripoli.  |
| 1897          |   | 672. Storax, or styrax.  |
| 1894          |   | 639. Storax or styrax.   |
| 1890          |   | 724. Storax, or styrax.  |
| 1897          |   | 673. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.   |
| 1894          |   | 640. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.   |
| 1890          |   | 725. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.   |
| 1897          |   | 674. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for. |

1894 642. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for.

727. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur (except on the copper contained therein) and sulphur not otherwise provided for.

1890 133. \* \* \* Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum copper, seventy-five cents per ton: *Provided*, That ore containing more than two per centum of copper shall pay, in addition thereto, one-half of one cent per pound for the copper contained therein: *Provided, also*, That sulphur ore as pyrites or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, shall be free of duty, except on the copper contained therein, as above provided:

1897 675. Sulphuric acid which at the temperature of sixty degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty thousandths, for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes: *Provided*, That upon all sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid imported into such country from the United States, there shall be levied and collected a duty of one-fourth of one cent per pound.

1894 643. Sulphuric acid: *Provided*, That upon sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid exported from the United States, there shall be levied, and collected the rate of duty existing prior to the passage of this Act.

1890 728. Sulphuric acid which at the temperature of sixty degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty thousandths, for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes.

1897 676. Tamarinds.

1894 490. Tamarinds.

1890 581. Tamarinds.

1897 677. Tapioca, cassava or cassady.

1894 646. Tapioca, cassava or cassady.

1890 730. Tapioca, cassava or cassady.

1897 678. Tar and pitch of wood.

1894 647. Tar and pitch of wood, \* \*

1890 731. Tar and pitch of wood, \* \*

1897 679. Tea and tea plants.

1894 648. Tea and tea plants.

1890 732. Tea and tea-plants.

1897 680. Teeth, natural, or unmanufactured.

1894 650. Teeth, natural, or unmanufactured.

1890 733. Teeth, natural, or unmanufactured.

1897	681.	Terra alba, not made from gypsum or plaster rock.
1894	651.	Terra alba.
1890	734.	Terra alba.
1897	682.	Terra japonica.
1894	652.	Terra japonica.
1890	735.	Terra japonica.
1897	683.	Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.
1894	653.	Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.
	736.	Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated, until July the first, eighteen hundred and ninety-three, and thereafter as otherwise provided for in this act.
1890	209.	Tin: On and after July first, eighteen hundred and ninety-three, there shall be imposed and paid upon cassiterite or black oxide of tin, and upon bar, block, and pig tin, a duty of four cents per pound: <i>Provided</i> , That unless it shall be made to appear to the satisfaction of the President of the United States (who shall make known the fact by proclamation) that the product of the mines of the United States shall have exceeded five thousand tons of cassiterite, and bar, block, and pig tin in any one year prior to July first, eighteen hundred and ninety-five, then all imported cassiterite, bar, block, and pig tin shall after July first, eighteen hundred and ninety-five, be admitted free of duty.
1897	684.	Tobacco stems.
1894	655.	Tobacco stems.
1890	738.	Tobacco stems.
1897	685.	Tonquin, tonqua, or tonka beans.
1894	656.	Tonquin, tonqua, or tonka beans.
1890	739.	Tonquin, tonqua, or tonka beans.
1897	686.	Turmeric.
1894	658.	Turmeric.
1890	741.	Turmeric.
1897	687.	Turpentine, Venice.
1894	659.	Turpentine, Venice.
1890	742.	Turpentine, Venice.
1897	688.	Turpentine, spirits of.
1894	660.	Turpentine, spirits of.
1890	743.	Turpentine, spirits of.
1897	689.	Turtles.
1894	661.	Turtles.
1890	744.	Turtles.
1897	690.	Types, old, and fit only to be remanufactured.
1894	662.	Types, old, and fit only to be remanufactured.
1890	745.	Types, old, and fit only to be remanufactured.

1897	691. Uranium, oxide and salts of.
1894	663. Uranium; oxide and salts of.
1890	746. Uranium, oxide and salts of.
1897	692. Vaccine virus.
1894	664. Vaccine virus.
1890	747. Vaccine virus.
1897	693. Valonia.
1894	665. Valonia.
1890	748. Valonia.
1897	694. Verdigris, or subacetate of copper.
1894	666. Verdigris, or subacetate of copper.
1890	749. Verdigris, or subacetate of copper.
1897	695. Wax, vegetable or mineral.
1894	668. Wax, vegetable or mineral.
1890	751. Wax, vegetable or mineral.
1897	696. Wafers, unleavened or not edible.
1894	667. Wafers, unmedicated, and not edible.
1890	750. Wafers, unmedicated.

1897      **697.** Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall only include such articles as actually accompany and are in the use of, and as are necessary and appropriate for the wear and use of such persons, for the immediate purposes of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale: *Provided*, That in case of residents of the United States returning from abroad, all wearing apparel and other personal effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury, but no more than one hundred dollars in value of articles purchased abroad by such residents of the United States shall be admitted free of duty upon their return.

1894      **669.** Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States; but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale.

1890      **752.** Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States, but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale: *Provided, however*, That all such wearing apparel and other personal effects as may have been once imported into the United States and subjected to the payment of duty, and which may have been actually used and taken or exported to foreign

countries by the persons returning therewith to the United States, shall, if not advanced in value or improved in condition by any means since their exportation from the United States, be entitled to exemption from duty, upon their identity being established, under such rules and regulations as may be prescribed by the Secretary of the Treasury.

1897 698. Whalebone, unmanufactured.

1894 671. Whalebone, unmanufactured.

1890 753. Whalebone, unmanufactured.

1897 699. Wood: Logs and round unmanufactured timber, including pulp-woods, firewood, handle-bolts, shingle-bolts, gun-blocks for gun-stocks rough-hewn or sawed or planed on one side, hop-poles, ship-timber and ship-planking; all the foregoing not specially provided for in this Act.

1894 { 672. Logs, and round unmanufactured timber not specially enumerated or provided for in this Act.

1894 { 673. Firewood, handle bolts, heading bolts, stave bolts, and shingle bolts, hop poles, fence posts, railroad ties, ship timber, and ship planking, not specially provided for in this Act. [See also for gun blocks, paragraph 679, page 60.]

1890 { 754. WOOD.—Logs, and round unmanufactured timber not specially enumerated or provided for in this act.

1890 { 755. Fire wood, handle-bolts, heading-bolts, stave-bolts, and shingle-bolts, hop-poles, fence-posts, railroad ties, ship timber, and ship-planking, not specially provided for in this act. [See also for gun blocks paragraph 223, page 60.]

1897 700. Woods: Cedar, *lignum-vitæ*, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only; briar root or briar wood and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, rattan, reeds unmanufactured, India malacca joints, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods not specially provided for in this Act, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking-canes.

1894 684. Woods, namely, cedar, *lignum-vitæ*, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar root or briar wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods, not otherwise specially provided for in this Act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, or walking canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

756. Woods, namely, cedar, *lignum-vitæ*, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar root or briar-wood, and similar wood

1890 unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair-wood, pimento, orange, myrtle, and other woods not otherwise specially provided for in this act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sun-shades, whips, or walking-canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

1897 **701.** Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

1894 **687.** Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

1890 **758.** Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, paintings, and statuary, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles



as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

1897 **702.** Works of art, collections in illustration of the progress of the arts, sciences, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

1894 **688.** Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

1890 **759.** Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such article shall be subject, at any time, to

examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

1897 **703.** Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, except stained or painted window-glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

1894 **686.** Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

1890 **757.** Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, except stained or painted window-glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

1897 **704.** Yams.

1894 **689.** Yams.

1890 **760.** Yams.

1897 **705.** Zaffer.

1894 **690.** Zaffer.

1890 **761.** Zaffer.

---

NOTE.—The following articles in the laws of 1894 and 1890 were omitted from the free list of the law of 1897, and were not specifically transferred to the dutiable list. They are therefore governed by paragraphs or sections of the law of 1897 which do not enumerate them specifically:

1894 **385.** Articles imported by the United States. [Free.]

1890 [NOTE.—Dutiable at various rates under tariff act of 1890.]

1894 **426.** Old coins and medals, and other antiquities, but the term "antiquities" as used in this Act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred.

1890 **524.** Cabinets of old coins and medals, and other collections of antiquities, but the term "antiquities" as used in this act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred. [Free.]

1894	475. Farina.	[Free.]
1890	565. Farina.	[Free.]
1894	476. Fashion plates, engraved on steel or copper or on wood, colored or plain.	[Free.]
1890	566. Fashion-plates, engraved on steel or copper or on wood, colored or plain.	[Free.]
1894	478. Feldspar.	[Free.]
1890	568. Feldspar.	[Free.]
1894	582. Peltries and other usual goods and effects of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: <i>Provided</i> , That this exemption shall not apply to goods in bales or other packages unusual among Indians. [Free.]	
1890	674. Peltries and other usual goods and effects of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: <i>Provided</i> , That this exemption shall not apply to goods in bales or other packages unusual among Indians. [Free.]	
1894	594. Polishing-stones, and burnishing-stones.	[Free.]
1890	684. Polishing-stones.	[Free.]
1894	600. Quills, prepared or unprepared, but not made up into complete articles.	[Free.]
1890	689. Quills, prepared or unprepared, but not made up into complete articles.	[Free.]
1894	610. Sausage skins.	[Free.]
1890	698. Sausage skins.	[Free.]
1894	620. Snails.	[Free.]
1890	708. Snails.	[Free.]

## COMPARISON OF SECTIONS.

**Sec. 3.** That for the purpose of equalizing the trade of the United States with foreign countries, and their colonies, producing and exporting to this country the following articles: Argols, or crude tartar, or wine lees, crude; brandies, or other spirits manufactured or distilled from grain or other materials; champagne and all other sparkling wines; still wines, and vermouth; paintings and statuary; or any of them, the President be, and he is hereby, authorized, as soon as may be after the passage of this Act, and from time to time thereafter, to enter into negotiations with the governments of those countries exporting to the United States the above-mentioned articles, or any of them, with a view to the arrangement of commercial agreements in which reciprocal and equivalent concessions may be secured in favor of the products and manufactures of the United States; and whenever the government of any country, or colony, producing and exporting to the United States the above-mentioned articles, or any of them, shall enter into a commercial agreement with the United States, or make concessions in favor of the products, or manufactures

1897

thereof, which, in the judgment of the President, shall be reciprocal and equivalent, he shall be, and he is hereby, authorized and empowered to suspend, during the time of such agreement or concession, by proclamation to that effect, the imposition and collection of the duties mentioned in this Act, on such article or articles so exported to the United States from such country or colony, and thereupon and thereafter the duties levied, collected, and paid upon such article or articles shall be as follows, namely:

1897 Argols, or crude tartar, or wine lees, crude, five per centum ad valorem.

1897 Brandies, or other spirits manufactured or distilled from grain or other materials, one dollar and seventy-five cents per proof gallon.

1897 Champagne and all other sparkling wines, in bottles containing not more than one quart and more than one pint, six dollars per dozen; containing not more than one pint each and more than one-half pint, three dollars per dozen; containing one-half pint each or less, one dollar and fifty cents per dozen; in bottles or other vessels containing more than one quart each, in addition to six dollars per dozen bottles on the quantities in excess of one quart, at the rate of one dollar and ninety cents per gallon.

1897 Still wines, and vermouth, in casks, thirty-five cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and twenty-five cents per case, and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of four cents per pint or fractional part thereof, but no separate or additional duty shall be assessed upon the bottles or jugs.

1897 Paintings in oil or water colors, pastels, pen and ink drawings, and statuary, fifteen per centum ad valorem.

1897 The President shall have power, and it shall be his duty, whenever he shall be satisfied that any such agreement in this Section mentioned is not being fully executed by the Government with which it shall have been made, to revoke such suspension and notify such Government thereof.

1897 And it is further provided that with a view to secure reciprocal trade with countries producing the following articles, whenever and so often as the President shall be satisfied that the Government of any country, or colony of such Government, producing and exporting directly or indirectly to the United States coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, or any of such articles, imposes duties or other exactions upon the agricultural, manufactured, or other products of the United States, which, in view of the introduction of such coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, into the United States, as in this Act hereinbefore provided for, he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this Act relating to the free introduction of such coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, of the products of such country or colony, for such time as he shall deem just; and in such case and during such suspension duties shall be levied, collected, and paid upon coffee, tea, and tonquin, tonqua, or tonka

beans, and vanilla beans, the products or exports, direct or indirect, from such designated country, as follows:

On coffee, three cents per pound.

On tea, ten cents per pound.

1897 On touquin, tongva, or tonka beans, fifty cents per pound; vanilla beans, two dollars per pound; vanilla beans, commercially known as cuts, one dollar per pound.

1897 **Sec. 4.** That whenever the President of the United States, by and with the advice and consent of the Senate, with a view to secure reciprocal trade with foreign countries, shall, within the period of two years from and after the passage of this Act, enter into commercial treaty or treaties with any other country or countries concerning the admission into any such country or countries of the goods, wares, and merchandise of the United States and their use and disposition therein, deemed to be for the interests of the United States, and in such treaty or treaties, in consideration of the advantages accruing to the United States therefrom, shall provide for the reduction during a specified period, not exceeding five years, of the duties imposed by this Act, to the extent of not more than twenty per centum thereof, upon such goods, wares, or merchandise as may be designated therein of the country or countries with which such treaty or treaties shall be made as in this section provided for; or shall provide for the transfer during such period from the dutiable list of this Act to the free list thereof of such goods, wares, and merchandise, being the natural products of such foreign country or countries and not of the United States; or shall provide for the retention upon the free list of this Act during a specified period, not exceeding five years, of such goods, wares, and merchandise now included in said free list as may be designated therein; and when any such treaty shall have been duly ratified by the Senate and approved by Congress, and public proclamation made accordingly, then and thereafter the duties which shall be collected by the United States upon any of the designated goods, wares, and merchandise from the foreign country with which such treaty has been made shall, during the period provided for, be the duties specified and provided for in such treaty, and none other.

1894 **SEC. 71.** That section three of an Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," is hereby repealed; but nothing herein contained shall be held to abrogate, or in any way affect, such reciprocal commercial arrangements as have been heretofore made and now exist between the United States and foreign countries, except where such arrangements are inconsistent with the provisions of this Act.

**SEC. 3.** That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January eighteen hundred and ninety-two, whenever, and so often as the President shall be satisfied that the Government of any country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other products of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea, and

hides into the United States, he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea, and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country as follows, namely:

All sugars not above number thirteen Dutch standard in color shall pay duty on their polariscopic tests as follows, namely:

1890 All sugars not above number thirteen Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscopic test, two hundredths of one cent per pound additional.

All sugars above number thirteen Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely: All sugar above number thirteen and not above number sixteen Dutch standard of color, one and three-eighths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard of color, one and five-eighths cents per pound.

All sugars above number twenty Dutch standard of color, two cents per pound.

Molasses testing above fifty-six degrees, four cents per gallon.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

On coffee, three cents per pound.

On tea, ten cents per pound.

Hides, raw or uncured, whether dry, salted, or pickled, Angora goatskins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins, with the wool on, one and one-half cents per pound.

1897 **Sec. 5.** That whenever any country, dependency, or colony shall pay or bestow, directly or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, or colony, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all needful regulations for the identi-

fication of such articles and merchandise and for the assessment and collection of such additional duties.

1894 [NOTE.—No similar provision.]  
1890 [NOTE.—No similar provision.]

1897 **Sec. 6.** That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this Act, a duty of ten per centum ad valorem, and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem.

1894 **SEC. 3.** That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this Act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem.

1890 **SEC. 4.** That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this act, a duty of twenty per centum ad valorem.

1897 **Sec. 7.** That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

**SEC. 4.** That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any noneumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying

1894 the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.

SEC. 5. That each and every imported article, not enumerated in this act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.

1890

SEC. 8. That all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words in a conspicuous place, so as to indicate the country of their origin and the quantity of their contents; and until so marked, stamped, branded, or labeled they shall not be delivered to the importer. Should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement in excess of the quantity, number, or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

1897

SEC. 5. That all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin and the quantity of their contents; and until so marked,



1894 stamped, branded, or labeled they shall not be delivered to the importer should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement in excess of the quantity, number, or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

1890 **SEC. 6.** That on and after the first day of March, eighteen hundred and ninety-one, all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin; and unless so marked, stamped, branded, or labeled they shall not be admitted to entry.

**Sec. 9.** That section thirty-three hundred and forty-one of the Revised Statutes of the United States be, and hereby is, amended to read as follows:

1897 "SEC. 3341. The Commissioner of Internal Revenue shall cause to be prepared, for the payment of such tax, suitable stamps denoting the amount of tax required to be paid on the hogsheads, barrels, and halves, thirds, quarters, sixths, and eighths of a barrel of such fermented liquors (and shall also cause to be prepared suitable permits for the purpose hereinafter mentioned), and shall furnish the same to the collectors of internal revenue, who shall each be required to keep on hand at all times a sufficient supply of permits and a supply of stamps equal in amount to two months' sales thereof, if there be any brewery or brewery warehouse in his district; and such stamps shall be sold, and permits granted and delivered by such collectors, only to the brewers of their district, respectively.

"Such collectors shall keep an account of the number of permits delivered and of the number and value of the stamps sold by them to each brewer."

[NOTE.—New matter.]

**Sec. 10.** That section thirty-three hundred and ninety-four of the Revised Statutes of the United States, as amended, be, and the same is hereby, further amended, so as to read as follows:

"Upon cigars which shall be manufactured and sold, or removed for consumption or sale, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand; on cigars, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar per thousand: *Provided*, That all rolls of tobacco, or any substitute therefor, wrapped with tobacco, shall be classed as cigars, and all rolls

of tobacco, or any substitute therefor, wrapped in paper or any substance other than tobacco, shall be classed as cigarettes.

1897 "And the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall provide dies and adhesive stamps for cigars weighing not more than three pounds per thousand: *Provided*, That such stamps shall be in denominations of ten, twenty, fifty, and one hundred, and the laws and regulations governing the packing and removal for sale of cigarettes, and the affixing and canceling of the stamps on the packages thereof, shall apply to cigars weighing not more than three pounds per thousand.

"None of the packages of smoking tobacco and fine-cut chewing tobacco and cigarettes prescribed by law shall be permitted to have packed in, or attached to, or connected with, them, any article or thing whatsoever, other than the manufacturers' wrappers and labels, the internal revenue stamp and the tobacco or cigarettes, respectively, put up therein, on which tax is required to be paid under the internal revenue laws; nor shall there be affixed to, or branded, stamped, marked, written, or printed upon, said packages, or their contents, any promise or offer of, or any order or certificate for, any gift, prize, premium, payment, or reward."

[NOTE.—New matter.]

1897 **Sec. 11.** That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer, or which shall bear a name or mark, which is calculated to induce the public to believe that the article is manufactured in the United States, shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department facsimiles of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

1894 **SEC. 6.** That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department facsimiles of such trade marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

**SEC. 7.** That on and after March first, eighteen hundred and ninety-one, no article of imported merchandise which shall copy

1890 or simulate the name or trade-mark of any domestic manufacture or manufacturer, shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department fac-similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

1897 **Sec. 12.** That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

1894 **SEC. 7.** That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, after the passage of this Act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

**SEC. 8.** That all lumber, timber, hemp, manila, wire rope, and iron and steel rods, bars, spikes, nails, plates, tees, angles, beams, and bolts and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, after the passage of this act, may be imported in bond, under

1890 such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

1897 **Sec. 13.** That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

1894 **Sec. 8.** That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

1890 **Sec. 9.** That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

**Sec. 14.** That the sixteenth section of an Act entitled "An Act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade, and for other purposes," approved June twenty-sixth, eighteen hundred and eighty-four, be amended so as to read as follows:

1897 "Sec. 16. That all articles of foreign or domestic production needed and actually withdrawn from bonded warehouses and bonded manufacturing warehouses for supplies (not including equipment) of vessels of the United States engaged in foreign trade, or in trade between the Atlantic and Pacific ports of the United States, may be so withdrawn from said bonded warehouses, free of duty or of internal-revenue tax, as the case may be, under such regulations as the Secretary of the Treasury may prescribe; but no such articles shall be landed at any port of the United States."

**Sec. 16.** All articles of foreign production needed, and actually withdrawn from bonded warehouses, for supplies not including equipment of vessels of the United States engaged in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be so withdrawn free of duty, under such regulations as the Secretary of the Treasury may prescribe. (Act June 26, 1894.)

**Sec. 15.** That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the

Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

1897

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded

warehouse at an exterior port for the sole purpose of immediate export therefrom.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

SEC. 9. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty and without having an internal-revenue stamp affixed thereto shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

1894

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in

charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

SEC. 10. That all medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, intended for exportation, as provided by law, in order to be manufactured and sold or removed, without being charged with duty and without having a stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses similarly constructed to those known and designated in Treasury regulations as bonded warehouses, class 2: *Provided*, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses. Such goods, when manufactured in such warehouses, may be removed for exportation under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials so to be used may be transferred from any bonded warehouse in which the same may be, under such regulation as the Secretary of the Treasury may prescribe, into any bonded warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp and excise duty; and the receipt of the officer in charge as aforesaid shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original

packages from on shipboard, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their mark or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bond or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

**Sec. 16.** That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

**SEC. 10.** That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein

1897

1894



without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

1890 SEC. 11. All persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

1897 SEC. 17. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

1894 SEC. 11. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

1890 SEC. 12. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or

tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

1897 **Sec. 18.** That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

1894 **SEC. 12.** That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

1890 **SEC. 13.** That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

**Sec. 19.** That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe

1897 such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

1894 **SEC. 13.** That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

1890 **SEC. 14.** That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

1897 **Sec. 20.** That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

1894 [NOTE.—No similar provision.]

1890 **SEC. 15.** That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

1897 **Sec. 21.** That the produce of the forests of the State of Maine upon the Saint Croix River and its tributaries owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

1894 [NOTE.—No similar provision.]

**SEC. 16.** That the produce of the forests of the State of Maine

1890 upon the Saint Croix River and its tributaries owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

1897 **Sec. 22.** That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country; but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States, entitled at the time of such importation by treaty or convention to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.

1894 **SEC. 14.** That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any Act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

1890 **SEC. 17.** That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

1897 **Sec. 23.** That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner,

and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

1894 **SEC. 15.** That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

1890 **SEC. 18.** That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

1897 **SEC. 24.** That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

1894 **SEC. 16.** That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

1890 **SEC. 19.** That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

**SEC. 25.** That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be

1897 suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

1894 SEC. 17. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

1890 SEC. 20. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

1897 SEC. 26. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

1894 SEC. 18. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

1890 SEC. 21. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

**Sec. 27.** That upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

1897

**Sec. 19.** That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

1894

**Sec. 22.** That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

1890

**Sec. 28.** That whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

1897

**Sec. 20.** That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

1894

**Sec. 23.** That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and with-

1890

out being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

**Sec. 29.** That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of the Treasury. Ores or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined, or both, without payment of duties thereon, and may there be smelted or refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to ninety per centum of the amount of imported metal smelted or refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption, and the exportation of the ninety per centum of metals hereinbefore provided for shall entitle the ores and metals imported under the provisions of this section to admission without payment of the duties thereon: *Provided further*, That in respect to lead ores imported under the provisions of this section the refined metal set aside shall either be reexported or the regular duties paid thereon within six months from the date of the receipt of the ore. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

**SEC. 21.** That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of the Treasury. Ores or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured



1894 state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined, or both, without payment of duties thereon, and may there be smelted or refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to the amount of imported metal smelted or refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

1890 SEC. 24. That the works of manufacturers engaged in smelting or refining metals in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of Treasury. Metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which it has been imported, or from the bonded warehouse in which the same may be into the bonded warehouse in which such smelting and refining may be carried on, for the purpose of being smelted and refined without payment of duties thereon, and may there be smelted and refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to the amount of imported metal refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed, under such regulations as the Secretary of the Treasury may prescribe, to any other bonded warehouse, or upon

entry for, and payment of duties, for domestic consumption. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

1897 **Sec. 30.** That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

1894 **Sec. 22.** That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

**Sec. 25.** That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the expor-

tation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials, the imported materials, or the parts of the articles made from such materials shall so appear in the completed articles that the quantity or measure thereof may be ascertained. *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

1890

1890

(Par.) 328. There shall be allowed on the imported tin-plate used in the manufacture of cans, boxes, packages, and all articles of tin ware exported, either empty or filled with domestic products, a drawback equal to the duty paid on such tin-plate, less one per centum of such duty, which shall be retained for the use of the United States.

1897

**Sec. 31.** That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

1894

**SEC. 24.** That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

1890

**SEC. 51.** That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor, shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

**Sec. 32.** That sections seven and eleven of the Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, be, and the same are hereby, amended so as to read as follows:

**SEC. 7.** That the owner, consignee, or agent of any imported merchandise which has been actually purchased may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice or pro forma invoice or

statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, an additional duty of one per centum of the total appraised value thereof for each one per centum that such appraised value exceeds the value declared in the entry, but the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued, and shall be limited to fifty per centum of the appraised value of such article or articles. Such additional duties shall not be construed to be penal, and shall not be remitted, nor payment thereof in any way avoided, except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback: *Provided*, That if the appraised value of any merchandise shall exceed the value declared in the entry by more than fifty per centum, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding that may result from such seizure, the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *Provided, further*, That all additional duties, penalties or forfeitures applicable to merchandise entered by a duly certified invoice, shall be alike applicable to merchandise entered by a pro forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind, incurred under the provisions of this section shall be remitted or mitigated by the Secretary of the Treasury. The duty shall not, however, be assessed in any case upon an amount less than the invoice or entered value.

SEC. 11. That, when the actual market value as defined by law, of any article of imported merchandise, wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, can not be otherwise ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain the cost of production of such merchandise at the time of exportation to the

1897

United States, and at the place of manufacture; such cost of production to include the cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of not less than eight nor more than fifty per centum upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or reappraisement at less than the total cost of production as thus ascertained. It shall be lawful for appraising officers, in determining the dutiable value of such merchandise, to take into consideration the wholesale price at which such or similar merchandise is sold or offered for sale in the United States, due allowance being made for estimated duties thereon, the cost of transportation, insurance, and other necessary expenses from the place of shipment to the United States, and a reasonable commission, if any has been paid, not exceeding six per centum.

\* \* \* \* \*

SEC. 7. That the owner, consignee, or agent of any imported merchandise which has been actually purchased, may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice, or pro forma invoice, or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise shall exceed by more than ten per centum the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, a further sum equal to two per centum of the total appraised value for each one per centum that such appraised value exceeds the value declared in the entry; and the additional duties shall only apply to the particular article or articles in each invoice which are undervalued; and if such appraised value shall exceed the value declared in the entry more than forty per centum, such entry may be held to be presumptively fraudulent, and the collector of customs may seize such merchandise and proceed as in cases of forfeiture for violations of the customs laws; and in any legal proceedings which may result from such seizure the fact of such undervaluation shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut said presumption of fraudulent intent by sufficient evidence: *Provided*, That the forfeitures provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *And provided further*, That all additional duties, penalties, or forfeitures, applicable to merchandise entered by a duly certified invoice shall be alike applicable to goods entered by a pro forma invoice or statement in form of an invoice. The duty shall not, however, be assessed upon an amount less than the invoice or entered value. \* \* \*

SEC. 11. That when the actual market value, as herein defined, of any article of imported merchandise wholly or partially manufactured and subject to ad valorem duty, or to duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, the appraiser or appraisers shall use all available means to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture; such cost of production to include cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of eight per cent upon the total cost as thus ascertained; and in no such case shall such merchandise be appraised upon original appraisal or reappraisement at less than the total cost of production as thus ascertained. \* \* \* (Act of June 10, 1890.)

**Sec. 33.** That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported,

1897 for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty, upon the entry or the withdrawal thereof: *Provided*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

[NOTE.—New matter.]

1897 **Sec. 34.** That sections one to twenty-four, both inclusive, of an Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," which became a law on the twenty-eighth day of August, eighteen hundred and ninety-four, and all acts and parts of acts inconsistent with the provisions of this Act are hereby repealed, said repeal to take effect on and after the passage of this Act, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said law shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed: *And provided further*, That nothing in this Act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon: *And provided further*, That nothing in this Act shall be construed to repeal or in any manner affect the sections numbered seventy-three, seventy-four, seventy-five, seventy-six, and seventy-seven of an Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," which became a law on the twenty-eighth day of August, eighteen hundred and ninety-four.

NOTE.—The above section (34) completes the Tariff Act of 1897. The sections which follow are contained in the acts of 1890 and 1894, some of them, however, being included in the above section 34.

**SEC. 72.** All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed, but the repeal of existing

laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed: *And provided further*, That nothing in this Act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.

1894

SEC. 55. That all laws and parts of laws inconsistent with this act are hereby repealed: *Provided, however*, That the repeal of existing laws, or modifications thereof, embraced in this act shall not effect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications, but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modification had not been made.

1890

Any offenses committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in, or changed, modified, or repealed by this act may be prosecuted and punished, in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses, or for the recovery of penalties or forfeitures, embraced in, or modified, changed, or repealed by this act, shall not be affected thereby, and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

1897

NOTE.—Sections 73 to 77, inclusive, of the Tariff Act of 1894 continued in force by section 34 of the law of 1897, are as follows:

SEC. 73. That every combination, conspiracy, trust, agreement, or contract is hereby declared to be contrary to public policy, illegal, and void, when the same is made by or between two or more persons or corporations either of whom is engaged in importing any article from any foreign country into the United States, and when such combination, conspiracy, trust, agree-

1894 ment, or contract is intended to operate in restraint of lawful trade, or free competition in lawful trade or commerce, or to increase the market price in any part of the United States of any article or articles imported or intended to be imported into the United States, or of any manufacture into which such imported article enters or is intended to enter. Every person who is or shall hereafter be engaged in the importation of goods or any commodity from any foreign country in violation of this section of this Act, or who shall combine or conspire with another to violate the same, is guilty of a misdemeanor, and, on conviction thereof in any court of the United States, such person shall be fined in a sum not less than one hundred dollars and not exceeding five thousand dollars, and shall be further punished by imprisonment, in the discretion of the court, for a term not less than three months nor exceeding twelve months.

1894 SEC. 74. That the several circuit courts of the United States are hereby invested with jurisdiction to prevent and restrain violations of section seventy-three of this Act; and it shall be the duty of the several district attorneys of the United States, in their respective districts, under the direction of the Attorney-General, to institute proceedings in equity to prevent and restrain such violations. Such proceedings may be by way of petitions setting forth the case and praying that such violations shall be enjoined or otherwise prohibited. When the parties complained of shall have been duly notified of such petition the court shall proceed, as soon as may be, to the hearing and determination of the case; and pending such petition and before final decree, the court may at any time make such temporary restraining order or prohibition as shall be deemed just in the premises.

1894 SEC. 75. That whenever it shall appear to the court before which any proceeding under the seventy-fourth section of this Act may be pending, that the ends of justice require that other parties should be brought before the court, the court may cause them to be summoned, whether they reside in the district in which the court is held or not; and subpoenas to that end may be served in any district by the marshal thereof.

1894 SEC. 76. That any property owned under any contract or by any combination, or pursuant to any conspiracy (and being the subject thereof) mentioned in section seventy-three of this Act, and being in the course of transportation from one State to another, or to or from a Territory, or the District of Columbia, shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for the forfeiture, seizure, and condemnation of property imported into the United States contrary to law.

1894 SEC. 77. That any person who shall be injured in his business or property by any other person or corporation by reason of anything forbidden or declared to be unlawful by this Act may sue therefor in any circuit court of the United States in the district in which the defendant resides or is found, without respect to the amount in controversy, and shall recover threefold the damages by him sustained, and the costs of suit, including a reasonable attorney's fee.

The following are sections of the laws of 1894 and 1890, the subject matters of which are not embodied in the law of 1897:

SEC. 23. That the collector or chief officer of the customs at



1894 any port of entry or delivery shall issue a license to any reputable and competent person desiring to transact business as a custom-house broker. Such license shall be granted for a period of one year, and may be revoked for cause at any time by the Secretary of the Treasury. From and after the first day of August, eighteen hundred and ninety-four, no person shall transact business as a custom-house broker without a license granted in accordance with this provision; but this Act shall not be so construed as to prohibit any importer from transacting business at a custom-house pertaining to his own importations:

[NOTE.—The foregoing section is repealed by section 34 of the act of 1897.]

1894 SEC. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this Act and thereafter quarterly on the first day of January, April, July, and October in each year. And the values so proclaimed shall be followed in estimating the value of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation: *Provided*, That the Secretary of the Treasury may order the reliquidation of any entry at a different value, whenever satisfactory evidence shall be produced to him showing that the value in United States currency of the foreign money specified in the invoice was, at the date of certification, at least ten per centum more or less than the value proclaimed during the quarter in which the consular certification occurred.

[NOTE.—This section remains in force, not being affected by the repealing clauses of the tariff law of 1897.]

1890 SEC. 52. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this act and thereafter quarterly on the first day of January, April, July and October in each year.

SEC. 26. That section twenty-eight hundred and four of the Revised Statutes be amended so as to read:

1894 "SEC. 2804. No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, and also a serial number to be recorded in the custom-house. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make

all necessary regulations for carrying the above provisions of law into effect."

#### INCOME TAX.

The income tax provisions embraced in the following sections (27 to 37, inclusive) of the tariff act of 1894 were declared unconstitutional by the Supreme Court of the United States (see decision, Supreme Court Reports, Vol. 157, pp. 429-654, and Vol. 158, p. 601):

1894

SEC. 27. That from and after the first day of January, eighteen hundred and ninety-five, and until the first day of January, nineteen hundred, there shall be assessed, levied, collected, and paid annually upon the gains, profits, and income received in the preceding calendar year by every citizen of the United States, whether residing at home or abroad, and every person residing therein, whether said gains, profits, or income be derived from any kind of property, rents, interest, dividends, or salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, a tax of two per centum on the amount so derived over and above four thousand dollars, and a like tax shall be levied, collected, and paid annually upon the gains, profits, and income from all property owned and of every business, trade, or profession carried on in the United States by persons residing without the United States. And the tax herein provided for shall be assessed, by the Commissioner of Internal Revenue and collected, and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceding the time for levying, collecting, and paying said tax.

SEC. 28. That in estimating the gains, profits, and income of any person there shall be included all income derived from interest upon notes, bonds, and other securities, except such bonds of the United States the principal and interest of which are by the law of their issuance exempt from all Federal taxation; profits realized within the year from the sales of real estate purchased within two years previous to the close of the year for which income is estimated; interest received or accrued upon all notes, bonds, mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectible, less the interest which has become due from said person or which has been paid by him during the year; the amount of all premium on bonds, notes, or coupons; the amount of sales of live stock, sugar, cotton, wool, butter, cheese, pork, beef, mutton, or other meats, hay, and grain, or other vegetable or other productions, being the growth or produce of the estate of such person, less the amount expended in the purchase or production of said stock or produce, and not including any part thereof consumed directly by the family; money and the value of all personal property acquired by gift or inheritance; all other gains, profits, and income derived from any source whatever except that portion of the salary, compensation, or pay received for services in the civil, military, naval, or other service of the United States, including Senators, Representatives, and Delegates in Congress, from which the tax has been deducted, and except that portion of any salary upon which the employer is required by law to withhold, and does withhold the tax and pays the same to the officer authorized to receive it. In computing

1894

incomes the necessary expenses actually incurred in carrying on any business, occupation, or profession shall be deducted and also all interest due or paid within the year by such person on existing indebtedness. And all national, State, county, school, and municipal taxes, not including those assessed against local benefits, paid within the year shall be deducted from the gains, profits, or income of the person who has actually paid the same, whether such person be owner, tenant, or mortgagor; also losses actually sustained during the year, incurred in trade or arising from fires, storms, or shipwreck, and not compensated for by insurance or otherwise, and debts ascertained to be worthless, but excluding all estimated depreciation of values and losses within the year on sales of real estate purchased within two years previous to the year for which income is estimated: *Provided*, That no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate: *Provided further*, That only one deduction of four thousand dollars shall be made from the aggregate income of all the members of any family, composed of one or both parents, and one or more minor children, or husband and wife; that guardians shall be allowed to make a deduction in favor of each and every ward, except that in case where two or more wards are comprised in one family, and have joint property interests, the aggregate deduction in their favor shall not exceed four thousand dollars: *And provided further*, That in cases where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of four thousand dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid, and shall include that portion of any income or salary upon which a tax has not been paid by the employer, where the employer is required by law to pay on the excess over four thousand dollars: *Provided also*, That in computing the income of any person, corporation, company, or association there shall not be included the amount received from any corporation, company, or association as dividends upon the stock of such corporation, company, or association if the tax of two per centum has been paid upon its net profits by said corporation, company, or association as required by this Act.

SEC. 29. That it shall be the duty of all persons of lawful age having an income of more than three thousand five hundred dollars for the taxable year, computed on the basis herein prescribed, to make and render a list or return, on or before the day provided by law, in such form and manner as may be directed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to the collector or a deputy collector of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, executors, administrators, agents, receivers, and all persons or corporations acting in any fiduciary capacity, shall make and render a list or return, as aforesaid, to the collector or a deputy collector of the district in which such person or corporation acting in a fiduciary capacity resides or does business, of the amount

1894

of income, gains, and profits of any minor or person for whom they act, but persons having less than three thousand five hundred dollars income are not required to make such report; and the collector or deputy collector, shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount of any list or return if he has reason to believe that the same is understated; and in case any such person having a taxable income shall neglect or refuse to make and render such list and return, or shall render a willfully false or fraudulent list or return, it shall be the duty of the collector or deputy collector, to make such list, according to the best information he can obtain, by the examination of such person, or any other evidence, and to add fifty per centum as a penalty to the amount of the tax due on such list in all cases of willful neglect or refusal to make and render a list or return; and in all cases of a willfully false or fraudulent list or return having been rendered to add one hundred per centum as a penalty to the amount of tax ascertained to be due, the tax and the additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of willful neglect or refusal to render a list or return, or of rendering a false or fraudulent return: *Provided*, That any person, or corporation in his, her, or its own behalf, or as such fiduciary, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, that he, she, or his or her, or its ward or beneficiary, was not possessed of an income of four thousand dollars, liable to be assessed according to the provisions of this Act; or may declare that he, she, or it, or his, her, or its ward or beneficiary has been assessed and has paid an income tax elsewhere in the same year, under authority of the United States, upon all his, her, or its income, gains, or profits, and upon all the income, gains, or profits for which he, she, or it is liable as such fiduciary, as prescribed by law; and if the collector or deputy collector shall be satisfied of the truth of the declaration, such person or corporation shall thereupon be exempt from income tax in the said district for that year; or if the list or return of any person or corporation, company, or association shall have been increased by the collector or deputy collector, such person or corporation, company, or association may be permitted to prove the amount of income liable to be assessed; but such proof shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the collector or deputy collector. Any person or company, corporation, or association feeling aggrieved by the decision of the deputy collector, in such cases may appeal to the collector of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final. If dissatisfied with the decision of the collector such person or corporation, company, or association may submit the case, with all the papers, to the Commissioner of Internal Revenue for his decision, and may furnish the testimony of witnesses to prove any relevant facts having served notice to that effect upon the Commissioner of Internal Revenue, as herein prescribed.

Such notice shall state the time and place at which, and the

officer before whom, the testimony will be taken; the name, age, residence, and business of the proposed witness, with the questions to be propounded to the witness, or a brief statement of the substance of the testimony he is expected to give: *Provided*, That the Government may at the same time and place take testimony upon like notice to rebut the testimony of the witnesses examined by the person taxed.

The notice shall be delivered or mailed to the Commissioner of Internal Revenue a sufficient number of days previous to the day fixed for taking the testimony, to allow him, after its receipt, at least five days, exclusive of the period required for mail communication with the place at which the testimony is to be taken, in which to give, should he so desire, instructions as to the cross-examination of the proposed witness.

Whenever practicable, the affidavit or deposition shall be taken before a collector or deputy collector of internal revenue, in which case reasonable notice shall be given to the collector or deputy collector of the time fixed for taking the deposition or affidavit:

*Provided further*, That no penalty shall be assessed upon any person or corporation, company, or association for such neglect or refusal or for making or rendering a willfully false or fraudulent return, except after reasonable notice of the time and place of hearing, to be prescribed by the Commissioner of Internal Revenue so as to give the person charged an opportunity to be heard.

1894 SEC. 30. The taxes on incomes herein imposed shall be due and payable on or before the first day of July in each year; and to any sum or sums annually due and unpaid after the first day of July as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied, in addition thereto, the sum of five per centum on the amount of taxes unpaid, and interest at the rate of one per centum per month upon said tax from the time the same becomes due, as a penalty, except from the estates of deceased, insane, or insolvent persons.

1894 SEC. 31. Any nonresident may receive the benefit of the exemptions hereinbefore provided for by filing with the deputy collector of any district a true list of all his property and sources of income in the United States and complying with the provisions of section twenty-nine of this Act as if a resident. In computing income he shall include all income from every source, but unless he be a citizen of the United States he shall only pay on that part of the income which is derived from any source in the United States. In case such nonresident fails to file such statement, the collector of each district shall collect the tax on the income derived from property situated in his district, subject to income tax, making no allowance for exemptions, and all property belonging to such nonresident shall be liable to distraint for tax: *Provided*, That nonresident corporations shall be subject to the same laws as to tax as resident corporations, and the collection of the tax shall be made in the same manner as provided for collections of taxes against nonresident persons.

SEC. 32. That there shall be assessed, levied, and collected, except as herein otherwise provided, a tax of two per centum annually on the net profits or income above actual operating and business expenses, including expenses for materials purchased for manufacture or bought for resale, losses, and interest on

bonded and other indebtedness of all banks, banking institutions, trust companies, saving institutions, fire, marine, life, and other insurance companies, railroad, canal, turnpike, canal navigation, slack water, telephone, telegraph, express, electric light, gas, water, street railway companies, and all other corporations, companies, or associations doing business for profit in the United States, no matter how created and organized, but not including partnerships.

That said tax shall be paid on or before the first day of July in each year; and if the president or other chief officer of any corporation, company, or association, or in the case of any foreign corporation, company, or association, the resident manager or agent shall neglect or refuse to file with the collector of the internal-revenue district in which said corporation, company, or association shall be located or be engaged in business, a statement verified by his oath or affirmation, in such form as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, showing the amount of net profits or income received by said corporation, company, or association during the whole calendar year last preceding the date of filing said statement as hereinafter required, the corporation, company, or association making default shall forfeit as a penalty the sum of one thousand dollars and two per centum on the amount of taxes due, for each month until the same is paid, the payment of said penalty to be enforced as provided in other cases of neglect and refusal to make return of taxes under the internal-revenue laws.

1894

The net profits or income of all corporations, companies, or associations shall include the amounts paid to shareholders, or carried to the account of any fund, or used for construction, enlargement of plant, or any other expenditure or investment paid from the net annual profits made or acquired by said corporations, companies, or associations.

That nothing herein contained shall apply to States, counties, or municipalities; nor to corporations, companies, or associations organized and conducted solely for charitable, religious, or educational purposes, including fraternal beneficiary societies, orders, or associations operating upon the lodge system and providing for the payment of life, sick, accident, and other benefits to the members of such societies, orders, or associations and dependents of such members; nor to the stocks, shares, funds, or securities held by any fiduciary or trustee for charitable, religious, or educational purposes; nor to building and loan associations or companies which make loans only to their shareholders; nor to such savings banks, savings institutions or societies as shall, first, have no stockholders or members except depositors and no capital except deposits; secondly, shall not receive deposits to an aggregate amount, in any one year, of more than one thousand dollars from the same depositor; thirdly, shall not allow an accumulation or total of deposits, by any one depositor, exceeding ten thousand dollars; fourthly, shall actually divide and distribute to its depositors, ratably to deposits, all the earnings over the necessary and proper expenses of such bank, institution, or society, except such as shall be applied to surplus; fifthly, shall not possess, in any form, a surplus fund exceeding ten per centum of its aggregate deposits; nor to such savings

banks, savings institutions, or societies composed of members who do not participate in the profits thereof and which pay interest or dividends only to their depositors; nor to that part of the business of any savings bank, institution, or other similar association having a capital stock, that is conducted on the mutual plan solely for the benefit of its depositors on such plan, and which shall keep its accounts of its business conducted on such mutual plan separate and apart from its other accounts.

Nor to any insurance company or association which conducts all its business solely upon the mutual plan, and only for the benefit of its policy holders or members, and having no capital stock and no stock or shareholders, and holding all its property in trust and in reserve for its policy holders or members; nor to that part of the business of any insurance company having a capital stock and stock and shareholders, which is conducted on the mutual plan, separate from its stock plan of insurance, and solely for the benefit of the policy holders and members insured on said mutual plan, and holding all the property belonging to and derived from said mutual part of its business in trust and reserve for the benefit of its policy holders and members insured on said mutual plan.

That all State, county, municipal, and town taxes paid by corporations, companies, or associations, shall be included in the operating and business expenses of such corporations, companies, or associations.

SEC. 33. That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, when exceeding the rate of four thousand dollars per annum, a tax of two per centum on the excess above the said four thousand dollars; and it shall be the duty of all paymasters and all disbursing officers under the Government of the United States, or persons in the employ thereof, when making any payment to any officers or persons as aforesaid, whose compensation is determined by a fixed salary, or upon settling or adjusting the accounts of such officers or persons, to deduct and withhold the aforesaid tax of two per centum; and the pay roll, receipts, or account of officers or persons paying such tax as aforesaid shall be made to exhibit the fact of such payment. And it shall be the duty of the accounting officers of the Treasury Department, when auditing the accounts of any paymaster or disbursing officer, or any officer withholding his salary from moneys received by him, or when settling or adjusting the accounts of any such officer, to require evidence that the taxes mentioned in this section have been deducted and paid over to the Treasurer of the United States, or other officer authorized to receive the same. Every corporation which pays to any employee a salary or compensation exceeding four thousand dollars per annum shall report the same to the collector or deputy collector of his district and said employee shall pay thereon, subject to the exemptions herein provided for, the tax of two per centum on the excess of his salary over four thousand dollars: *Provided*, That salaries due to State, county, or municipal officers shall be exempt from the income tax herein levied.

SEC. 34. That sections thirty-one hundred and sixty-seven,

thirty-one hundred and seventy-two, thirty-one hundred and seventy-three, and thirty-one hundred and seventy-six of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

"SEC. 3167. That it shall be unlawful for any collector, deputy collector, agent, clerk or other officer or employe of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return by any person or corporation, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof, to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law, any income return or any part thereof or the amount or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employe of the United States he shall be dismissed from office and be incapable thereafter of holding any office under the Government.

"SEC. 3172. That every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

"SEC. 3173. That it shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, or other tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the thirty-first day of July in each year, in case of income tax on or before the first Monday of March in each year, and in other cases before the day on which the taxes accrue, to make a list or return, verified by oath or affirmation, to the collector or a deputy collector of the district where located, of the articles or objects, including the amount of annual income, charged with a duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable: *Provided*, That if any person liable to pay any duty or tax, or owing, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or



1894

return, which, being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: *Provided further*, That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post-office a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law, within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person on being notified or required as aforesaid shall refuse or neglect to render such list or return within the time required as aforesaid or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any undervaluation or understatement, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person, or any other person he may deem proper, to appear before him and produce such books, at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects liable to tax or the returns thereof. The collector may summon any person residing or found within the State in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State, he may enter any collection district where such person may be found, and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

“SEC. 3176. When any person, corporation, company, or association refuses or neglects to render any return or list required by law, or renders a false or fraudulent return or list, the collector or any deputy collector shall make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the income, property, and objects liable to tax owned or possessed or under the care or management of such person, or corporation, company, or association and the Commissioner of Internal Revenue shall assess all taxes not paid by stamps, including the amount, if any, due for special tax, income or other tax, and in case of any return of a false or fraudulent list or valuation intentionally he shall add one hundred per centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such tax. In case of neglect occasioned by sickness or absence as aforesaid the collector may allow such further time for making and delivering such list

or return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall be collected at the same time and in the same manner as the tax unless the neglect or falsity is discovered after the tax has been paid, in which case the amount so added shall be collected in the same manner as the tax; and the list or return so made and subscribed by such collector or deputy collector shall be held *prima facie* good and sufficient for all legal purposes."

SEC. 35. That every corporation, company, or association doing business for profit shall make and render to the collector of its collection district, on or before the first Monday of March in every year, beginning with the year eighteen hundred and ninety-five, a full return, verified by oath or affirmation, in such form as the Commissioner of Internal Revenue may prescribe, of all the following matters for the whole calendar year last preceding the date of such return:

First. The gross profits of such corporation, company, or association, from all kinds of business of every name and nature.

1894 Second. The expenses of such corporation, company, or association, exclusive of interest, annuities, and dividends.

Third. The net profits of such corporation, company, or association, without allowance for interest, annuities, or dividends.

Fourth. The amount paid on account of interest, annuities, and dividends, stated separately.

Fifth. The amount paid in salaries of four thousand dollars or less to each person employed.

Sixth. The amount paid in salaries of more than four thousand dollars to each person employed and the name and address of each of such persons and the amount paid to each.

1894 SEC. 36. That it shall be the duty of every corporation, company, or association doing business for profit to keep full, regular, and accurate books of account, upon which all its transactions shall be entered from day to day, in regular order, and whenever a collector or deputy collector of the district in which any corporation, company, or association is assessable shall believe that a true and correct return of the income of such corporation, company or association has not been made, he shall make an affidavit of such belief and of the grounds on which it is founded, and file the same with the Commissioner of Internal Revenue, and if said Commissioner shall, on examination thereof, and after full hearing upon notice given to all parties, conclude there is good ground for such belief he shall issue a request in writing to such corporation, company, or association to permit an inspection of the books of such corporation, company, or association to be made; and if such corporation, company, or association shall refuse to comply with such request, then the collector or deputy collector of the district shall make from such information as he can obtain an estimate of the amount of such income and then add fifty per centum thereto, which said assessment so made shall then be the lawful assessment of such income.

SEC. 37. That it shall be the duty of every collector of internal revenue, to whom any payment of any taxes other than the tax represented by an adhesive stamp or other engraved stamp is made under the provisions of this Act, to give to the person making such payment a full written or printed receipt, expressing the amount paid and the particular account for which such

1894 payment was made; and whenever such payment is made such collector shall, if required, give a separate receipt for each tax paid by any debtor, on account of payments made to or to be made by him to separate creditors in such form that such debtor can conveniently produce the same separately to his several creditors in satisfaction of their respective demands to the amounts specified in such receipts; and such receipts shall be sufficient evidence in favor of such debtor, to justify him in withholding the amount therein expressed from his next payment to his creditor; but such creditor may, upon giving to his debtor a full written receipt, acknowledging the payment to him of whatever sum may be actually paid, and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such collector's receipt.

#### INTERNAL REVENUE TAX ON PLAYING CARDS.

1894 SEC. 38. That on and after the first day of August, eighteen hundred and ninety-four, there shall be levied, collected, and paid, by adhesive stamps, a tax of two cents for and upon every pack of playing cards containing not more than fifty-four cards, manufactured and sold or removed, and also upon every pack in the stock of any dealer on and after that date; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make regulations as to dies and adhesive stamps.

1894 SEC. 39. That in all cases where an adhesive stamp is used for denoting the tax imposed by this Act upon playing cards, except as hereinafter provided, the person using or affixing the same shall write thereon the initials of his name and the date on which such stamp is attached or used, so that it may not again be used. And every person who fraudulently makes use of an adhesive stamp to denote any tax imposed by this Act without so effectually canceling and obliterating such stamp shall forfeit the sum of fifty dollars. The Commissioner of Internal Revenue is authorized to prescribe such method for the cancellation of stamps as substitute for, or in addition to the method prescribed in this section as he may deem expedient and effectual. And he is authorized, in his discretion, to make the application of such method imperative upon the manufacturers of playing cards.

1894 SEC. 40. That every manufacturer of playing cards shall register with the collector of the district his name or style, place of residence, trade, or business, and the place where such business is to be carried on, and a failure to register as herein provided and required shall subject such person to a penalty of fifty dollars.

1894 SEC. 41. That the Commissioner of Internal Revenue shall cause to be prepared, for payment of the tax upon playing cards, suitable stamps denoting the tax thereon. Such stamps shall be furnished to collectors requiring them, and collectors shall, if there be any manufacturers of playing cards within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to such manufacturers as have registered as required by law and to importers of playing cards, who are required to affix the same to imported playing cards, and to persons who are required by law

to affix the same to stocks of playing cards on hand when the tax thereon imposed first takes effect. Every collector shall keep an account of the number and denominate value of the stamps sold by him to each manufacturer and to other persons above described.

SEC. 42. That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument which shall have been provided or may hereafter be provided, made, or used in pursuance of the provisions of this Act or of any previous provisions of law on the same subjects, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled the impression or any part of the impression of any such stamp, die, plate, or other instrument, as aforesaid, upon any paper, or shall stamp or mark or cause or procure to be stamped or marked any paper with any such forged or counterfeited stamp, die, plate, or other instrument or part of any stamp, die, plate, or other instrument, as aforesaid, with intent to defraud the United States of any of the taxes hereby imposed or any part thereof; or if any person shall utter, or sell, or expose to sale any paper, article, or thing having thereupon the impression of any such counterfeit stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same to be forged, counterfeited, or resembled; or if any person shall knowingly use or permit the use of any stamp, die, plate, or other instrument which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or remove, or cause or procure to be cut, torn, or removed, the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of this Act, or of any previous provisions of law on the same subjects, from any paper, or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall fraudulently use, join, fix, or place, or cause to be used, joined, fixed, or placed, to, with, or upon any paper, or any instrument or writing charged or chargeable with any of the taxes hereby imposed, any adhesive stamp, or the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of law, and which shall have been cut, torn, or removed from any other paper or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall willfully remove or cause to be removed, alter or cause to be altered, the canceling or defacing marks on any adhesive stamp, with intent to use the same, or to cause the use of the same, after it shall have been once used, or shall knowingly or willfully sell or buy such washed or restored stamps or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for the further use thereof; or if any person shall knowingly and without lawful excuse (the proof whereof shall lie on the person accused) have in his possession any washed, restored, or altered stamps, which have been removed from any article, paper, instrument, or writing, then, and in every such case, every person so offending, and every person knowingly

and willfully aiding, abetting, or assisting in committing any such offense as aforesaid, shall, on conviction thereof, forfeit the said counterfeit, washed, restored, or altered stamps and the articles upon which they are placed and be punished by fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court. And the fact that any adhesive stamp so bought, sold, offered for sale, used, or had in possession as aforesaid, has been washed or restored by removing or altering the canceling or defacing marks thereon, shall be prima-facie proof that such stamp has been once used and removed by the possessor thereof from some paper, instrument, or writing charged with taxes imposed by law, in violation of the provisions of this section.

1894 SEC. 43. That whenever any person makes, prepares, and sells or removes for consumption or sale, playing cards, whether of domestic manufacture or imported, upon which a tax is imposed by law, without affixing thereto an adhesive stamp denoting the tax before mentioned, he shall incur a penalty of fifty dollars for every omission to affix such stamp: *Provided*, That playing cards may be removed from the place of manufacture for export to a foreign country, without payment of tax, or affixing stamps thereto, under such regulations and the filing of such bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

1894 SEC. 44. That every manufacturer or maker of playing cards who, after the same are so made, and the particulars hereinbefore required as to stamps have been complied with, takes off, removes, or detaches, or causes, or permits, or suffers to be taken off, or removed, or detached, any stamp, or who uses any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall, for every such article, respectively, in respect of which any such offense is committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing; and every such article or commodity as aforesaid shall also be forfeited.

1894 SEC. 45. That every maker or manufacturer of playing cards who, to evade the tax or duty chargeable thereon, or any part thereof, sells, exposes for sale, sends out, removes, or delivers any playing cards before the duty thereon has been fully paid, by affixing thereon the proper stamp, as provided by law, or who, to evade as aforesaid, hides or conceals, or causes to be hidden or concealed, or removes or conveys away, or deposits, or causes to be removed or conveyed away from or deposited in any place, any such article or commodity, shall be subject to a penalty of fifty dollars, together with the forfeiture of any such article or commodity.

1894 SEC. 46. That the tax on playing cards shall be paid by the manufacturer thereof. Every person who offers or exposes for sale playing cards, whether the articles so offered or exposed are of foreign manufacture and imported or are of domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamps denoting the tax paid thereon, and all such articles of for-

eign manufacture shall, in addition to the import duties imposed on the same, be subject to the stamp tax prescribed in this Act.

1894 SEC. 47. That whenever any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale by the manufacturer thereof, without the use of the proper stamp, in addition to the penalties imposed by law for such sale or removal, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such removal or sale, upon such information as he can obtain, to estimate the amount of the tax which has been omitted to be paid, and to make an assessment therefor upon the manufacturer or producer of such article. He shall certify such assessment to the collector, who shall immediately demand payment of such tax, and upon the neglect or refusal of payment by such manufacturer or producer, shall proceed to collect the same in the manner provided for the collection of other assessed taxes.

#### DISTILLED SPIRITS.

SEC. 48. That on and after the passage of this Act there shall be levied and collected on all distilled spirits in bond at that time, or that have been or that may be then or thereafter produced in the United States, on which the tax is not paid before that day, a tax of one dollar and ten cents on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon: *Provided*, That in computing the tax on any package of spirits all fractional parts of a gallon less than one-tenth, shall be excluded.

1894 The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe and furnish suitable stamps denoting the payment of the internal-revenue tax imposed by this section; and until such stamps are prepared and furnished, the stamps now used to denote the payment of the internal-revenue tax on distilled spirits shall be affixed to all packages containing distilled spirits on which the tax imposed by this section is paid; and the Commissioner of Internal Revenue shall, by assessment or otherwise, cause to be collected the tax on any fractional gallon contained in each of such packages as ascertained by the original gauge, or regauge when made, before or at the time of removal of such packages from warehouse or other place of storage; and all provisions of existing laws relating to stamps denoting the payment of internal-revenue tax on distilled spirits, so far as applicable, are hereby extended to the stamps provided for in this section.

That the tax herein imposed shall be paid by the distiller of the spirits, on or before their removal from the distillery or place of storage, except in case the removal therefrom without payment of tax is authorized by law; and (upon spirits lawfully deposited in any distillery warehouse, or other bonded warehouse, established under internal-revenue laws) within eight years from the date of the original entry for deposit in any distillery warehouse, or from the date of original gauge of fruit brandy deposited in special-bonded warehouse, except in case of withdrawal therefrom without payment of tax as authorized by law.

SEC. 49. That warehousing bonds and transportation and ware-

housing bonds, conditioned for the payment of the taxes on all distilled spirits entered for deposit into distillery or special bonded warehouses on and after the passage of this Act, shall be given by the distiller of said spirits as required by existing laws, conditioned, however, for payment of taxes at the rate imposed by this Act and before removal from warehouse and within eight years; as to fruit brandy, from the date of the original gauge, and as to all other spirits from the date of the original entry for deposit, and all warehousing bonds or transportation and warehousing bonds conditioned for the payment of the taxes on distilled spirits entered for deposit into distillery or special bonded warehouses prior to that date shall continue in full force and effect for the time named in said bonds, except where new or additional bonds are required under existing law.

1894

The Commissioner of Internal Revenue may require the distillers of the spirits to give bonds for the additional tax, and before the expiration of the original bonds shall prescribe rules and regulations for re-entry for deposit and for new bonds as provided for spirits originally entered for deposit under this Act, and conditioned for payment of tax at the rate imposed by this Act and before removal of the spirits from warehouse, and within eight years; as to fruit brandy, from the date of the original gauge, and as to all other spirits from the date of original entry for deposit. If the distiller of the spirits fails or refuses to give the bond for the additional tax, or to re-enter and re-bond the spirits, the Commissioner of Internal Revenue may proceed to collect the tax as now provided by law for failure or refusal to give warehousing bonds on original entry into distillery warehouse or special-bonded warehouse, and the provisions of section four of the Act of May twenty-eighth, eighteen hundred and eighty (twenty-first Statutes, one hundred and forty-five), so far as applicable, are hereby extended to bonds given under the provisions of this section: *Provided*, That the distiller may, at his option and under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, execute an annual bond for the spirits so deposited in lieu of the bonds herein provided.

SEC. 50. That the distiller of any distilled spirits deposited in any distillery warehouse, or special-bonded warehouse, or in any general-bonded warehouse established under the provisions of this Act may, prior to the expiration of four years from the date of original gauge as to fruit brandy, or original entry as to all other spirits, file with the collector a notice giving a description of the packages containing the spirits, and request a regauge of the same, and thereupon the collector shall direct a gauger to regauge the spirits, and to mark upon each such package the number of gauge or wine gallons and proof gallons therein contained. If upon such regauging it shall appear that there has been a loss of distilled spirits from any cask or package, without the fault or negligence of the distiller thereof, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of the withdrawal thereof from the distillery warehouse or other bonded warehouse: *Provided, however*, That the allowance which shall be made for such loss of spirits as aforesaid shall not exceed one proof gallon for two months or part thereof; one and one-half gallons for three and

1894

four months; two gallons for five and six months; two and one-half gallons for seven and eight months; three gallons for nine and ten months; three and one-half gallons for eleven and twelve months; four gallons for thirteen, fourteen, and fifteen months; four and one-half gallons for sixteen, seventeen, and eighteen months; five gallons for nineteen, twenty, and twenty-one months; five and one-half gallons for twenty-two, twenty-three, and twenty-four months; six gallons for twenty-five, twenty-six, and twenty-seven months; six and one-half gallons for twenty-eight, twenty-nine, and thirty months; seven gallons for thirty-one, thirty-two, and thirty-three months; seven and one-half gallons for thirty-four, thirty-five, and thirty-six months; eight gallons for thirty-seven, thirty-eight, thirty-nine, and forty months; eight and one-half gallons for forty-one, forty-two, forty-three, and forty-four months; nine gallons for forty-five, forty-six, forty-seven, and forty-eight months; and no further allowance shall be made: *And provided further*, That in case such spirits shall remain in warehouse after the same have been regauged, the packages containing the spirits shall, at the time of withdrawal from warehouse and at such other times as the Commissioner of Internal Revenue may direct, be again regauged or inspected; and if found to contain a larger quantity than shown by the first regauge, the tax shall be collected and paid on the quantity contained in each such package as shown by the original gauge: *And provided further*, That taxes shall be collected on the quantity contained in each cask or package as shown by the original gauge, where the distiller does not request a regauge before the expiration of four years from the date of original entry or gauge: *Provided also*, That the foregoing allowance of loss shall apply only to casks or packages of a capacity of forty or more wine gallons, and that the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one-half the amount allowed on said forty-gallon cask or package; but no allowance shall be made on casks or packages of less capacity than twenty gallons: *And provided further*, That the proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than one hundred per centum.

1894

SEC. 51. That the Commissioner of Internal Revenue shall be, and is hereby, authorized, in his discretion and upon the execution of such bond as he may prescribe, to establish one or more warehouses, not exceeding ten in number in any one collection district, to be known and designated as general bonded warehouses, and to be used exclusively for the storage of spirits distilled from materials other than fruit, each of which warehouses shall be in the charge of a storekeeper or storekeeper and gauger to be appointed, assigned, transferred, and paid in the same manner as such officers for distillery warehouses are now appointed, assigned, transferred, and paid. Every such warehouse shall be under the control of the collector of internal revenue of the district in which such warehouse is located, and shall be in the joint custody of the storekeeper and proprietor thereof, and kept securely locked, and shall at no time be unlocked or opened or remain open except in the presence of such storekeeper or other person who may be designated to act for him, as provided in the case of distillery warehouses; and such warehouses shall be under such further regulations as the Commissioner of Internal



Revenue, with the approval of the Secretary of the Treasury, may prescribe.

1894 SEC. 52. That any distilled spirits made from materials other than fruit, and lawfully deposited in a distillery warehouse, may, upon application of the distiller thereof, be removed from such distillery warehouse to any general bonded warehouse established under the provisions of the preceding section; and the removal of said spirits to said general bonded warehouse shall be under such regulations, and after making such entries and executing and filing with the collector of the district in which the spirits were manufactured, such bonds and bills of lading, and the giving of such other additional security, as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury.

1894 SEC. 53. That all spirits intended for deposit in a general bonded warehouse, before being removed from the distillery warehouse, shall have affixed to each package an engraved stamp indicative of such intention, to be provided and furnished to the several collectors as in the case of other stamps and to be charged to them and accounted for in the same manner.

1894 SEC. 54. That any spirits removed in bond as aforesaid may, upon its arrival at a general bonded warehouse, be deposited therein upon making such entries, filing such bonds and other securities, and under such regulations as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. It shall be one of the conditions of the warehousing bond covering such spirits that the principal named in said bond shall pay the tax on the spirits as specified in the entry or cause the same to be paid within eight years from the date of the original entry of the same into the distillery warehouse, and before withdrawal, except as hereinafter provided.

1894 SEC. 55. That any spirits may be withdrawn once and no more from one general bonded warehouse for transportation to another general bonded warehouse, and when intended to be so withdrawn, shall have affixed thereto another general bonded warehouse stamp indicative of such intention; and the withdrawal of such spirits, and their transfer to and entry into such general bonded warehouse shall be under such regulations and upon the filing of such notices, entries, bonds, and bills of lading as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, from time to time, prescribe; and the bonds covering spirits in general bonded warehouses shall be given by distillers of the spirits, and shall be renewed at such times as the Commissioner of Internal Revenue may, by regulations, require.

1894 SEC. 56. That the provisions of existing law in regard to the withdrawal of distilled spirits from warehouses upon payment of tax, or for exportation, or for transfer to a manufacturing warehouse, and as to the gauging, marking, branding, and stamping of the spirits upon such withdrawals, and in regard to withdrawals for the use of the United States or scientific institutions or colleges of learning, including the provisions for allowance for loss by accidental fire or other unavoidable accident, are hereby extended and made applicable to spirits deposited in general bonded warehouses under this Act.

SEC. 57. Whenever distilling shall have been suspended at

1894 any distillery for a period or periods aggregating six months during any calendar year, and the quantity of spirits remaining in the distillery warehouse does not exceed five thousand proof gallons, or whenever, in the opinion of the Commissioner of Internal Revenue, any distillery warehouse or general bonded warehouse is unsafe or unfit for use, or the merchandise therein is liable to loss or great wastage, he may in either such case discontinue such warehouse and require the merchandise therein to be transferred to such other warehouse as he may designate, and within such time as he may prescribe; and all the provisions of section thirty-two hundred and seventy-two of the Revised Statutes of the United States relating to transfers of spirits from warehouses, including those imposing penalties, are hereby made applicable to transfers to or from general bonded warehouses established under this Act.

1894 SEC. 58. The tax upon any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse, and in respect of which any requirement of this Act is not complied with, shall, at any time when knowledge of such fact is obtained by the Commissioner of Internal Revenue, be assessed by him upon the distiller of the same, and returned to the collector, who shall immediately demand payment of such tax, and upon the neglect of payment by the distiller shall proceed to collect the same by distraint. But this provision shall not exclude any other remedy or proceeding provided by law to enforce the payment of the tax. If it shall appear at any time that there has been a loss of distilled spirits from any cask or package deposited in a general bonded warehouse or special bonded warehouse, other than the loss provided for in section thirty-two hundred and twenty-one of the Revised Statutes of the United States, which, in the opinion of the Commissioner of Internal Revenue, is excessive, he may instruct the collector of the district in which the loss has occurred to require the withdrawal from warehouse of such cask or package of distilled spirits and to collect the tax accrued upon the original quantity of distilled spirits entered into the warehouse in such cask or package, less only the allowance for loss provided by law. If the said tax is not paid on demand the collector shall report the amount due, as shown by the original gauge, upon his next monthly list, and it shall be assessed and collected as other taxes are assessed and collected.

1894 SEC. 59. That in case any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse shall fail to be deposited in such general bonded warehouse within ten days after such removal, or within the time specified in any bond given on such removal, or if any distilled spirits deposited in any general bonded warehouse shall be taken therefrom, for export or otherwise, without full compliance with the provisions of this Act, and with the requirements of any regulations made thereunder, and with the terms of any bond given on such removal, or if any distilled spirits which have been deposited in a general bonded warehouse shall be found elsewhere, not having been removed therefrom according to law, any person who shall be guilty of such failure, or any person who shall in any manner violate any provision of the next preceding eleven sections of this Act, shall be subject, on conviction, to a fine of not less than one hundred dollars nor more than five thousand dollars, or to impris-

onment for not less than three months nor more than three years for every such failure or violation; and the spirits as to which such failure or violation, or unlawful removal shall take place shall be forfeited to the United States.

1894 SEC. 60. That all assessments made under the provisions of section thirty-three hundred and nine of the Revised Statutes of the United States, and Acts amendatory thereof, shall be at the rate of tax imposed by this Act on each proof gallon.

1894 SEC. 61. Any manufacturer finding it necessary to use alcohol in the arts, or in any medicinal or other like compound, may use the same under regulations to be prescribed by the Secretary of the Treasury, and on satisfying the collector of internal revenue of the district wherein he resides or carries on business that he has complied with such regulations and has used such alcohol therein, and exhibiting and delivering up the stamps which show that a tax has been paid thereon, shall be entitled to receive from the Treasury of the United States a rebate or repayment of the tax so paid.

AN ACT To repeal section sixty-one of an Act to reduce taxation, to provide revenue for the Government, and for other purposes, which became a law August twenty-eighth, eighteen hundred and ninety-four.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section sixty-one of an Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," which became a law August twenty-eighth, eighteen hundred and ninety-four, be, and the same is hereby, repealed.

SEC. 2. That a joint select committee is hereby authorized, to consist of three Senators to be appointed by the presiding officer of the Senate, and three Members of the House of Representatives to be appointed by the Speaker of the House, which select committee shall consider all questions relating to the use of alcohol in the manufactures and arts free of tax, and to report their conclusions to Congress on the first Monday in December, eighteen hundred and ninety-six.

Said joint select committee is authorized to sit, by subcommittee or otherwise, during the recess or session of Congress, at such times and places as they deem advisable; to summon witnesses, administer oaths, print testimony or other information, and to employ such stenographic, clerical, and other assistance as may be necessary, one-half of the expense to be paid from the contingent fund of the Senate and one-half from the contingent fund of the House of Representatives.

1894 SEC. 62. That no distiller who has given the required bond and who sells only distilled spirits of his own production at the place of manufacture, or at the place of storage in bond, in the original packages to which the tax-paid stamps are affixed, shall be required to pay the special tax of a wholesale liquor dealer on account of such sales: *Provided*, That he shall be required to keep the book prescribed by section thirty-three hundred and eighteen of the Revised Statutes of the United States, or so much as shall show the date when he sent out any spirits, the serial numbers of the packages containing same, the kind and quality of the spirits in wine gallons and taxable gallons, the serial numbers of the stamps on the packages, and the name and residence of the person to whom sent; and the provisions of section five of an Act entitled "An Act to amend the laws relating to internal revenue," approved March fifth, eighteen hundred and seventy-nine, as to transcripts, shall apply to such books. Any failure, by reason of refusal or willful neglect, to furnish the transcript by him shall subject the spirits owned or distilled by him to forfeiture.

SEC. 63. That storekeepers, and storekeepers and gaugers, when transferred from one distillery to another, either in the

1894 same district or in different districts, shall receive compensation not exceeding four dollars per day during the time necessarily occupied in traveling from one distillery to the other, together with actual and necessary traveling expenses.

1894 SEC. 64. That the officer holding the combined office of storekeeper and gauger, under the provisions of the legislative, executive, and judicial appropriation Act, approved August fifteenth, eighteen hundred seventy-six (Nineteenth Statutes, page one hundred and fifty-two), may be assigned by the Commissioner of Internal Revenue to perform the separate duties of a storekeeper at any distillery, or at any general or special bonded warehouse, or to perform any of the duties of a gauger under the internal-revenue laws. And the said officer, before entering upon the discharge of such separate duties, shall give a bond to be approved by the Commissioner of Internal Revenue for the faithful discharge of his duties in such form and for such amount as the Commissioner may prescribe.

1894 SEC. 65. That internal-revenue gaugers may be assigned to duty at distilleries, rectifying houses, or wherever gauging is required to be done, and transferred from one place of duty to another, by the Commissioner of Internal Revenue, in like manner as storekeepers and storekeepers and gaugers are now assigned and transferred.

SEC. 66. That section thirty-three hundred and twenty of the Revised Statutes of the United States, as amended, be further amended by striking out all after said number and substituting the following:

1894 "Whenever any cask or package, containing five wine gallons or more, is filled for shipment, sale, or delivery on the premises of any rectifier who has paid the special tax required by law, it shall be inspected and gauged by a United States gauger whose duty it shall be to mark and brand the same and place thereon an engraved stamp, which shall state the date when affixed and the number of proof gallons, and shall be in such form as shall be prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury: *Provided*, That when such cask or package is filled on the premises of a rectifier rectifying less than five hundred barrels a year, counting forty gallons of proof spirits to the barrel, it may be gauged, marked, branded, and stamped by a United States gauger, or it may be gauged, marked, branded, and stamped by the rectifier, as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations prescribe.

1894 SEC. 67. That whenever any person intending to commence or to continue the business of a distiller shall execute a bond under the provisions of section thirty-two hundred and sixty of the Revised Statutes of United States, and file the same with the collector of internal revenue for the district in which he proposes to distill, the collector may refuse to approve said bond if the person offering the same shall have been previously convicted, in a court of competent jurisdiction, of any fraudulent noncompliance with any of the provisions of law relating to the duties and business of distillers, or if the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall have compromised such an offense with the person upon the payment of penalties or otherwise, and, in case of such refusal,

the person so proposing to distill may appeal to the Commissioner of Internal Revenue, whose decision in the matter shall be final.

#### DEFINITION OF WINE SPIRITS.

SEC. 68. That section forty-three of the Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," be amended so as to read as follows:

1894 "That the wine spirits mentioned in section forty-two of this Act is the product resulting from the distillation of fermented grape juice and shall be held to include the product commonly known as grape brandy; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape juice only, and shall contain no other substance of any kind whatever introduced before, at the time of, or after fermentation and such sweet wine shall contain not less than four per centum of saccharine matter, which saccharine strength may be determined by testing with Balling's saccharometer or must scale, such sweet wine, after the evaporation of the spirit contained therein, and restoring the sample tested to original volume by additional water: *Provided*, That the addition of pure boiled or condensed grape must, or pure crystallized cane or beet sugar to the pure grape juice aforesaid, or the fermented product of such grape juice prior to the fortification provided for by this Act for the sole purpose of perfecting sweet wines according to commercial standard, shall not be excluded by the definition of pure, sweet wine aforesaid: *Provided further*, That the cane or beet sugar so used shall not be in excess of ten per cent of the weight of wines to be fortified under this Act."

#### TOBACCO AND SNUFF.

SEC. 69. Every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf-tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf-tobacco, tobacco stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco.

1894 Every person shall also be regarded as a manufacturer of tobacco whose business it is to sell leaf tobacco in quantities less than a hogshead, case or bale; or who sells directly to consumers, or to persons other than duly registered dealers in leaf tobacco, or duly registered manufacturers of tobacco, snuff or cigars, or to persons who purchase in packages for export; and all tobacco so sold by such persons shall be regarded as manufactured tobacco, and such manufactured tobacco shall be put up and prepared by such manufacturer in such packages only as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe: *Provided*, That farmers and growers of tobacco who sell leaf tobacco of their own growth and raising shall not be regarded as manufacturers of tobacco;

and so much of section three thousand two hundred and forty-four of the Revised Statutes of the United States, and Acts amendatory thereof, as are in conflict with this Act are hereby repealed: *Provided further*, That section twenty-seven, chapter twelve hundred and forty-four, page eight hundred and sixty-three, volume one, of Supplement to the Revised Statutes of the United States, be amended by striking out all after the word "repealed," in line five of said section, as follows: "*Provided, however*, That it shall be the duty of every farmer or planter producing and selling leaf tobacco, on demand of any internal-revenue officer or other authorized agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all of his sales of leaf tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold and the place to which it is shipped; and every farmer or planter who willfully refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforesaid, shall be guilty of a misdemeanor and shall be liable to a penalty not exceeding five hundred dollars." That section thirty-three hundred and sixty-one of the Revised Statutes is hereby repealed.

1894

SEC. 70. That the act of June twentieth, eighteen hundred and seventy-six (Nineteenth United States Statutes, page sixty), be amended by inserting after the words "imported into the United States by such firm or partnership" the following: "Or for any other purpose connected with the general transaction of business at any custom house."

SECTIONS OF THE LAW OF 1890 THE SUBJECT-MATTERS OF WHICH ARE NOT  
EMBODIED IN THE LAWS OF 1894 AND 1897.

INTERNAL REVENUE.

SEC. 26. That on and after the first day of May, eighteen hundred and ninety-one, all special taxes imposed by the laws now in force upon dealers in leaf tobacco, retail dealers in leaf tobacco, dealers in tobacco, manufacturers of tobacco, manufacturers of cigars, and peddlers of tobacco are hereby repealed. Every such dealer in leaf tobacco, retail dealer in leaf tobacco, manufacturer, and peddler shall, however, register with the collector of the district his name, or style, place of residence, trade, or business, and the place where such trade or business is to be carried on, the same as though the tax had not been repealed, and a failure to register as herein required shall subject such person to a penalty of fifty dollars.

SEC. 27. That all provisions of the statutes imposing restrictions of any kind whatsoever upon farmers and growers of tobacco in regard to the sale of their leaf tobacco, and the keeping of books, and the registration and report of their sales of leaf tobacco, or imposing any tax on account of such sales, are hereby repealed: *Provided, however,* That it shall be the duty of every farmer or planter producing and selling leaf tobacco, on demand of any internal-revenue officer, or other authorized agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all his sales of leaf tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold, and the place to which it is shipped. And every farmer or planter who willfully refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforesaid, shall be guilty of a misdemeanor, and shall be liable to a penalty not exceeding five hundred dollars.

SEC. 28. That section thirty-three hundred and eighty-one of the Revised Statutes, be, and the same is hereby, amended by striking out all after the said number and substituting therefor the following:

"Every peddler of tobacco, before commencing, or, if he has already commenced, before continuing to peddle tobacco, shall furnish to the collector of his district a statement accurately setting forth the place of his residence, and, if in a city the street and number of the street where he resides, the State or States through which he proposes to travel; also whether he proposes to sell his own manufactures or the manufactures of others, and, if he sells for other parties, the person for whom he sells. He shall also give a bond in the sum of five hundred dollars, to be approved by the collector of the district, conditioned that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on tobacco, snuff, or cigars; that he shall neither sell nor offer for sale any tobacco, snuff, or cigars, except in original and full packages, as the law requires the same to be put up and prepared by the manufacturer for sale, or for removal for sale or consumption, and except such packages of tobacco, snuff, and cigars as bear the manufacturer's label or caution notice, and his legal marks and brands, and genuine internal-revenue stamps which have never before been used."

SEC. 29. That section thirty-three hundred and eighty-three, Revised Statutes, as amended by section fifteen of the act of March first, eighteen hundred and seventy-nine, be, and the same is hereby, amended by striking out all of said section and by substituting in lieu thereof the following:

"Every peddler of tobacco shall obtain a certificate from the collector of his collection district, who is hereby authorized and directed to issue the same, giving the name of the peddler, his residence, and the fact of his having filed the required bond; and shall on demand of any officer of internal revenue produce and exhibit his certificate. And whenever any peddler refuses to exhibit his certificate, as aforesaid, on demand of any officer of internal revenue, said officer may seize the horse or mule, wagon, and contents, or pack, bundle, or basket, of any person so refusing; and the collector of the district in which the seizure occurs may, on ten days' notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling house, require such peddler to show cause, if any he has, why the horses or mules, wagons, and contents, pack, bundle, or basket so seized shall not be forfeited. In case no sufficient cause is shown, proceedings for the forfeiture of the property seized shall be taken under the general provisions of the internal-

revenue laws relating to forfeitures. Any internal-revenue agent may demand production of and inspect the collector's certificate for peddlers, and refusal or failure to produce the same, when so demanded, shall subject the party guilty thereof to a fine of not more than five hundred dollars and to imprisonment for not more than twelve months."

SEC. 30. That on and after the first day of January, eighteen hundred and ninety-one, the internal taxes on smoking and manufactured tobacco shall be six cents per pound, and on snuff six cents per pound.

SEC. 31. That section thirty-three hundred and sixty-three of the Revised Statutes, be, and hereby is, amended by striking out all after said number and substituting the following:

"No manufactured tobacco shall be sold or offered for sale unless put up in packages and stamped as prescribed in this chapter, except at retail by retail dealers from packages authorized by section thirty-three hundred and sixty-two of the Revised Statutes; and every person who sells or offers for sale any snuff or any kind of manufactured tobacco not so put up in packages and stamped shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months or more than two years.

SEC. 32. That section thirty-three hundred and ninety-two of the Revised Statutes, as amended by section sixteen of the act of March first, eighteen hundred and seventy-nine, be and the same hereby is amended to read as follows:

"All cigars shall be packed in boxes not before used for that purpose, containing respectively twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each: *Provided, however,* That manufacturers of cigars shall be permitted to pack in boxes not before used for that purpose cigars not to exceed thirteen nor less than twelve in number, to be used as sample boxes; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of or less than the number provided by law to be put in each box respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offense not more than one thousand dollars, and be imprisoned not more than two years: *Provided,* That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law: *And provided further,* That every manufacturer of cigarettes shall put up all the cigarettes that he manufactures or has manufactured for him, and sells or removes for consumption or use, in packages or parcels containing ten, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in like manner, in addition to the import stamp indicating inspection of the custom-house before they are withdrawn therefrom.

SEC. 33. That section thirty-three hundred and fifty-seven, of the Revised Statutes, as amended by section two of the act of June ninth, eighteen hundred and eighty, be, and the same is amended, by striking out all after the number and inserting in lieu thereof the following:

"Every collector shall keep a record, in a book or books provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal-revenue agents, of the name and residence of every person engaged in the manufacture of tobacco or snuff in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer, a copy of every inventory required by law to be made by such manufacturer, and an abstract of his monthly returns; and he shall cause the several manufactories of tobacco or snuff in his district to be numbered consecutively, which numbers shall not be thereafter changed, except for reasons satisfactory to himself and approved by the Commissioner of Internal Revenue."

SEC. 34. That section thirty-three hundred and eighty-nine of the Revised Statutes, as amended by section sixteen of the act of March first, eighteen hundred and seventy-nine, be, and the same is hereby amended so as to read as follows:

"Every collector shall keep a record, in a book provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal-revenue agents, of the name and residence of every person engaged in the manufacture of cigars in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer an abstract of his inventory and monthly returns; and he shall cause the several manufacturers of cigars in the district to be numbered consecutively, which number shall not thereafter be changed."



SEC. 35. That section three thousand three hundred and eighty-seven of the Revised Statutes, as amended by section sixteen of the act of March first, one thousand eight hundred and seventy-nine, be, and the same is hereby, amended, by striking from the said section the following words, namely: "five hundred dollars, with an additional one hundred dollars for each person proposed to be employed by him in making cigars," and inserting in lieu of the words so stricken out the words: "one hundred dollars."

SEC. 36. That an internal-revenue tax of ten dollars per pound shall be levied and collected upon all opium manufactured in the United States for smoking purposes; and no person shall engage in such manufacture who is not a citizen of the United States and who has not given the bond required by the Commissioner of Internal Revenue.

SEC. 37. That every manufacturer of such opium shall file with the collector of internal revenue of the district in which his manufactory is located such notices, inventories, and bonds, shall keep such books and render such returns of material and products, shall put up such signs and affix such number to his factory, and conduct his business under such surveillance of officers and agents as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require. But the bond required of such manufacturer shall be with sureties satisfactory to the collector of internal revenue and in a penal sum of not less than five thousand dollars; and the sum of said bond may be increased from time to time and additional sureties required at the discretion of the collector or under instructions of the Commissioner of Internal Revenue.

SEC. 38. That all prepared smoking opium imported into the United States shall, before removal from the custom-house, be duly stamped in such manner as to denote that the duty thereon has been paid; and that all opium manufactured in the United States for smoking purposes, before being removed from the place of manufacture, whether for consumption or storage, shall be duly stamped in such permanent manner as to denote the payment of the internal-revenue tax thereon.

SEC. 39. That the provisions of existing laws governing the engraving, issue, sale, accountability, effacement, cancellation, and destruction of stamps relating to tobacco and snuff, as far as applicable are hereby made to apply to stamps provided for by the preceding section.

SEC. 40. That a penalty of not more than one thousand dollars, or imprisonment not more than one year, or both, in the discretion of the court shall be imposed for each and every violation of the preceding sections of this act relating to opium by any person or persons; and all prepared smoking opium wherever found within the United States without stamps required by this act shall be forfeited.

SEC. 41. That wholesale dealers in oleomargarine shall keep such books and render such returns in relation thereto as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require, and such books shall be open at all times to the inspection of any internal-revenue officer or agent.

SEC. 42. That any producer of pure sweet wines, who is also a distiller, authorized to separate from fermented grape-juice, under internal-revenue laws, wine spirits, may use, free of tax, in the preparation of such sweet wines, under such regulations and after the filing of such notices and bonds, together with the keeping of such records and the rendition of such reports as to materials and products, as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury may prescribe, so much of such wine spirits so separated by him as may be necessary to fortify the wine for the preservation of the saccharine matter contained therein: *Provided*, That the wine spirits so used free of tax shall not be in excess of the amount required to introduce into such sweet wines in alcoholic strength equal to fourteen per centum of the volume of such wines after such use: *Provided further*, That such wine containing after such fortification more than twenty-four per centum of alcohol, as defined by section thirty-two hundred and forty-nine of the Revised Statutes, shall be forfeited to the United States: *Provided further*, That such use of wine spirits free from tax shall be confined to the months of August, September, October, November, December, January, February, March, and April of each year. The Commissioner of Internal Revenue, in determining the liability of any distiller of fermented grape-juice to assessment under section thirty-three hundred and nine of the Revised Statutes, is authorized to allow such distiller credit in his computation for the wine spirits used by him in preparing sweet wine under the provisions of this section.

SEC. 43. That the wine-spirits mentioned in section fifty-three of this act is the product resulting from the distillation of fermented grape juice, and shall be held to include the product commonly known as grape brandy; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape-juice only, and shall contain no other substance of any kind whatever introduced before, at the time of, or after fermentation, and such sweet wine shall contain not less than four per centum of saccharine matter, which saccharine strength may be determined by testing, with Balling's saccharometer or must-scale, such sweet-wine, after

the evaporation of the spirit contained therein, and restoring the sample tested to original volume by addition of water.

SEC. 44. That any person who shall use wine spirits, as defined by section fifty-four of this act, or other spirits on which the internal-revenue tax has not been paid otherwise than within the limitations set forth in section fifty-five of this act, and in accordance with the regulations made pursuant to this act, shall be liable to a penalty of double the amount of the tax on the wine spirits or other spirits so unlawfully used. Whenever it is impracticable in any case to ascertain the quantity of wine spirits or other spirits that have been used in violation of this act in mixtures with any wines, all alcohol contained in such unlawful mixtures of wine with wine spirits or other spirits in excess of ten per centum shall be held to be unlawfully used: *Provided, however*, That if water has been added to such unlawful mixtures, either before, at the time of, or after such unlawful use of wine-spirits or other spirits, all the alcohol contained therein shall be considered to have been unlawfully used. In reference to alcoholic strength of wines and mixtures of wines with spirits in this act the measurement is intended to be according to volume and not according to weight.

SEC. 45. That under such regulations and official supervision, and upon the execution of such entries and the giving of such bonds, bills of lading, and other security as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, any producer of pure sweet wines as defined by this act may withdraw wine spirits from any special bonded warehouse free of tax, in original packages, in any quantity not less than eighty wine-gallons, and may use so much of the same as may be required by him, under such regulations, and after the filing of such notices and bonds, and the keeping of such records, and the rendition of such reports as to materials and products and the disposition of the same as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe, in fortifying the pure sweet wines made by him, and for no other purpose, in accordance with the limitations and provisions as to uses, amount to be used, and period for using the same set forth in section fifty-three of this act; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized, whenever he shall deem it to be necessary for the prevention of violations of this law, to prescribe that wine-spirits withdrawn under this section shall not be used to fortify wines except at a certain distance prescribed by him from any distillery, rectifying-house, winery, or other establishment used for producing or storing distilled spirits, or for making or storing wines other than wines which are so fortified, and that in the building in which such fortification of wines is practiced no wines or spirits other than those permitted by his regulation shall be stored. The use of wine-spirits free of tax for the fortification of sweet wines under this act shall be begun and completed at the vineyard of the wine-grower where the grapes are crushed and the grape juices is expressed and fermented, such use to be under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the Commissioner of Internal Revenue shall provide by regulations the time within which wines so fortified with the wine spirits so withdrawn may be subject to inspection, and for final accounting for the use of such wine-spirits and for rewarehousing or for payment of the tax on any portion of such wine spirits which remain not used in fortifying pure sweet wines.

SEC. 46. That wine-spirits may be withdrawn from special bonded warehouses at the instance of any person desiring to use the same to fortify any wines, in accordance with commercial demands of foreign markets, when such wines are intended for exportation, without the payment of tax on the amount of wine spirits used in such fortifications, under such regulations, and after making such entries, and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security to prevent the use of such wine-spirits free of tax otherwise than in the fortification of wine intended for exportation, and for the due exportation of the wine so fortified, as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and all of the provisions of law governing the exportation of distilled spirits free of tax, so far as applicable, shall apply to the withdrawal and use of wine-spirits and the exportation of the same in accordance with this section; and the Commissioner of Internal Revenue is authorized, subject to approval by the Secretary of the Treasury, to prescribe that wine-spirits intended for the fortification of wines under this section shall not be introduced into such wines except under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval

of the Secretary of the Treasury. Whenever such wine-spirits are withdrawn as provided herein for the fortification of wines intended for exportation by sea they shall be introduced into such wines only after removal from storage and arrival alongside of the vessel which is to transport the same; and whenever transportation of such wines is to be effected by land carriage the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe such regulations as to sealing packages and vehicles containing the same, and as to the supervision of transportation from the point of departure, which point shall be determined as the place where such wine-spirits may be introduced into such wines to the point of destination as may be necessary to insure the due exportation of such fortified wines.

SEC. 47. That all provisions of law relating to the re-importation of any goods of domestic growth or manufacture which were originally liable to an internal-revenue tax shall be, as far as applicable, enforced against any domestic wines sought to be re-imported; and duty shall be levied and collected upon the same when re-imported, as an original importation.

SEC. 48. That any person using wine spirits or other spirits which have not been tax-paid in fortifying wine otherwise than as provided for in this act, shall be guilty of a misdemeanor, and shall, on conviction thereof, be punished for each offense by a fine of not more than two thousand dollars, and for every offense other than the first also by imprisonment for not more than one year.

SEC. 49. That wine spirits used in fortifying wines may be recovered from such wine only on the premises of a duly authorized grape-brandy distiller; and for the purpose of such recovery wines so fortified may be received as material on the premises of such a distiller, on a special permit of the collector of internal revenue in whose district the distillery is located; and the distiller will be held to pay the tax on a product from such wines as will include both the alcoholic strength therein produced by the fermentation of the grape-juice and that obtained from the added distilled spirits.

SEC. 50. That on and after the day when this act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to no other duty upon the entry or the withdrawal thereof than if the same were imported respectively after that day: *Provided*, That any imported merchandise deposited in bond in any public or private bonded warehouse having been so deposited prior to the first day of October, eighteen hundred and ninety, may be withdrawn for consumption at any time prior to February first, eighteen hundred and ninety-one, upon the payment of duties at the rates in force prior to the passage of this act: *Provided further*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse said duties shall be levied and collected upon the weight of such merchandise at the time of its withdrawal.

SEC. 53. That all special taxes shall become due on the first day of July, eighteen hundred and ninety-one, and on the first day of July in each year thereafter, or on commencing any trade or business on which such tax is imposed. In the former case the tax shall be reckoned for one year; and in the latter case it shall be reckoned proportionately, from the first day of the month in which the liability to a special tax commenced to the first day of July following. Special tax stamps may be issued for the months of May and June, eighteen hundred and ninety-one, upon payment of the amount of tax reckoned proportionately under the laws now in force, and such stamps which have been or may be issued for the period ending April thirtieth, eighteen hundred and ninety, may, upon payment of one-sixth of the amount required to be paid for such stamps for one year, be extended until July first, eighteen hundred and ninety-one, under such regulations as may be prescribed by the Commissioner of Internal Revenue. And it shall be the duty of special tax payers to render their returns to the deputy collector at such times within the calendar month in which the special tax liability commenced as shall enable him to receive such returns, duly signed and verified, not later than the last day of the month, except in cases of sickness or absence, as provided for in section three thousand one hundred and seventy-six of the Revised Statutes.

SEC. 54. That section twenty of the act entitled "An act to simplify the laws in relation to the collection of revenues," approved June tenth, eighteen hundred and ninety, is hereby amended to read as follows:

"SEC. 20. That any merchandise deposited in bond in any public or private bonded-warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles,"



---

---

APPENDIX.

---

ADMINISTRATIVE CUSTOMS LAW OF 1890,

WITH

SYNOPSIS OF CONTENTS.

---

---



## SYNOPSIS OF CONTENTS.

- SECTION 1. Defines who is the owner of imported goods.
- SEC. 2. How invoices shall be made out.
- SEC. 3. How declarations on invoices shall be indorsed thereon and what the declaration shall embody.
- SEC. 4. Duly certified invoice or affidavit must accompany merchandise admitted to entry. Collector authorized to compel production of papers, and to examine parties under oath.
- SEC. 5. Forms of different declarations prescribed.
- SEC. 6. Penalty for making false declarations.
- SEC. 7. Methods of making additions to invoice value of purchased goods. Penalty to attach for undervaluation above 10 per cent. Forfeiture to attach to goods undervalued more than 40 per cent. To what article forfeiture shall apply. Duty not to be assessed on less than invoice value.
- SEC. 8. Additional papers and declarations required with invoice of consigned goods at time of entry.
- SEC. 9. Penal provision for fraudulent acts in connection with preceding sections.
- SEC. 10. Prescribing duty of appraising officers and collectors in ascertaining actual market values of imported merchandise at time of exportation to United States.
- SEC. 11. Mode of procedure when such actual market value can not be ascertained satisfactorily under provisions of section 10.
- SEC. 12. Nine general appraisers authorized to be appointed by the President. To be employed at such ports as Secretary of Treasury may prescribe. Permanent board to be established at the port of New York. Place of sample to be established there.
- SEC. 13. Prescribes duties of appraisers and assistant appraisers. Mode of re-appraisement. Decision of board of appraisers final as to dutiable value.
- SEC. 14. Mode of appeal and time within which it must be taken from decision of collector. Decision of collector conclusive unless appeal is taken within ten days. Decision of board conclusive unless appeal to circuit court is taken as prescribed in section 15.
- SEC. 15. Prescribes mode of appeal on question of classification to the circuit court, and thence to the Supreme Court, and how final judgment shall be satisfied.
- SEC. 16. General appraisers authorized to administer oaths, and cite parties before them; and with power to compel production of papers, and to take testimony in writing.
- SEC. 17. Penalty for violation of preceding section. Penalty for false swearing.
- SEC. 18. Decisions of general appraisers to be filed, and to be open to public inspection; to be reported to Secretary of Treasury and board of general appraisers with samples. Abstract of decisions to be made and published once each week.
- SEC. 19. Definition of "value" or "actual market value" as used in this act: Duty on unusual coverings.
- SEC. 20. Goods in bonded warehouse may be withdrawn within three years from entry on payment of duty in force at time of withdrawal.
- SEC. 21. Burden of proof in customs cases to lie on the claimant of goods.
- SEC. 22. Fees abolished in customs cases; declarations substituted for oaths, and penalties of section 6 applied to them.
- SEC. 23. Damage allowance abolished. Owner may abandon goods to Government, if amounting to 10 per cent. or over of invoice.
- SEC. 24. Provides for refund of excess of overpayment in customs duties, and makes a permanent appropriation. Secretary of Treasury to give a yearly detailed statement of such refunds.
- SEC. 25. Prohibits liability of collector for acts performed or decisions rendered in connection with values and classifications and rates of duty.
- SECS. 26, 27. Makes the giving or soliciting of bribes or presents to or by officers of United States a penal offense.
- SEC. 28. Authorizes passage of baggage in transit to a foreign country without payment of duty.
- SEC. 29. Repealing section.





[PUBLIC—No. 145.]

An act to simplify the laws in relation to the collection of the revenues.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all merchandise imported into the United States shall, for the purpose of this act, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and indorsed by the consignor shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

SEC. 2. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made or if purchased in the currency actually paid therefor, shall contain a correct description of such merchandise, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

SEC. 3. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consul, viceconsul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof and of all charges thereon, as provided by this act; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade, in the usual

wholesale quantities, and that it includes all charges thereon as provided by this act; and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser.

SEC. 4. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly-certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account, in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof; and in default of such production when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: *Provided*, That the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding one hundred dollars in value is made by a statement in the form of an invoice the collector shall require a bond for the production of a duly certified invoice.

SEC. 5. That whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port, at the time of entry by the owner, importer, consignee, or agent; which declaration so filed shall be duly signed by the owner, importer, consignee, or agent, before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them, under regulations to be prescribed by the Secretary of

the Treasury; and every officer so designated shall file with the collector of the port a copy of his official signature and seal: *Provided.* That if any of the invoices or bills of lading of any merchandise imported in any one vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently.

#### DECLARATION OF CONSIGNEE, IMPORTER, OR AGENT.

I ———, do solemnly and truly declare that I am the consignee [importer or agent] of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the ——— whereof ——— is master, from ———, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief [insert the name and residence of the owner or owners] is [or are] the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or the actual market value or wholesale price (if otherwise obtained) at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares, and merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

#### DECLARATION OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

I, ——— do solemnly and truly declare that I am the owner of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of ——— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the ——— whereof ——— is master,

from ———; that the invoice and entry which I now produce contain a just and faithful account of the actual cost of the said goods, wares, and merchandise and include and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that to the best of my knowledge and belief the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

**DECLARATION OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.**

I, ———, do solemnly and truly declare that I am the owner (or manufacturer) of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of ——— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the ———, whereof ——— is master, from ———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States, in the principal markets of the country from whence imported for my account (or for account of myself or partners); that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, and includes and specifies, the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs and charges incident to placing said goods, wares, and merchandise in condition packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the

United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice; or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

SEC. 6. That any person who shall knowingly make any false statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not more than two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

SEC. 7. That the owner, consignee, or agent of any imported merchandise which has been actually purchased, may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice, or pro forma invoice, or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise shall exceed by more than ten per centum the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, a further sum equal to two per centum of the total appraised value for each one per centum that such appraised value exceeds the value declared in the entry; and the additional duties shall only apply to the particular article or articles in each invoice which are undervalued; and if such appraised value shall exceed the value declared in the entry more than forty per centum, such entry may be held to be presumptively fraudulent, and the collector of customs may seize such merchandise and proceed as in cases of forfeiture for violations of the customs laws; and in any legal proceedings which may result from such seizure the fact of such undervaluation shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut said presumption of fraudulent intent by sufficient evidence: *Provided*, That the forfeitures provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *And provided further*, That all additional duties, penalties, or forfeitures, applicable to merchandise entered by a duly certified invoice shall be alike applicable to goods entered by a pro forma invoice or statement in form of an invoice. The duty shall not, however, be assessed upon an amount less than the invoice or entered value.

SEC. 8. That when merchandise entered for customs duty has been

consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in section eleven of this act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee, in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: *Provided*, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

SEC. 9. That if any owner, importer, consignee, agent, or other person shall make or attempt to make any entry of imported merchandise by means of any fraudulent or false invoice, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall be guilty of any willful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from the person making the entry, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates; and such person shall, upon conviction, be fined for each offense a sum not exceeding five thousand dollars, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court.

SEC. 10. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require,

SEC. 11. That when the actual market value, as herein defined, of any article of imported merchandise wholly or partially manufactured and subject to ad valorem duty, or to duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, the appraiser or appraisers shall use all available means to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture; such cost of production to include cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of eight per cent. upon the total cost as thus ascertained; and in no such case shall such merchandise be appraised upon original appraisal or re-appraisalment at less than the total cost of production as thus ascertained.

SEC. 12. That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise, each of whom shall receive a salary of seven thousand dollars a year. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, avocation, or employment, and may be removed from office at any time by the President for inefficiency, neglect of duty, or malfeasance in office. They shall be employed at such ports and within such territorial limits, as the Secretary of the Treasury may from time to time prescribe, and are hereby authorized to exercise the powers, and duties devolved upon them by this act and to exercise, under the general direction of the Secretary of the Treasury, such other supervision over appraisements and classifications, for duty, of imported merchandise as may be needful to secure lawful and uniform appraisements and classifications at the several ports. Three of the general appraisers shall be on duty as a board of general appraisers daily (except Sunday and legal holidays) at the port of New York, during the business hours prescribed by the Secretary of the Treasury, at which port a place for samples shall be provided, under such rules and regulations as the Secretary of the Treasury may from time to time prescribe, which shall include rules as to the classes of articles to be deposited, the time of their retention, and as to their disposition, which place of samples shall be under the immediate control and direction of the board of general appraisers on duty at said port.

SEC. 13. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser, the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low he may order a reappraisement, which shall be made by one of the general appraisers, or, if the importer, owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may, within two days thereafter give notice to the collector, in writing, of such dissatisfaction, on the receipt of which the collector shall at once direct a reappraisement of such merchandise by one of the general appraisers. The decision of the appraiser or the person acting as such

(in cases where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or of the general appraiser in cases of re-appraisement, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and shall, within two days thereafter give notice to the collector in writing of such dissatisfaction, or unless the collector shall deem the appraisement of the merchandise too low, in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law.

SEC. 14. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within ten days after "but not before" such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within ten days after the payment of such fees, charges, and exactions, if dissatisfied with such decision give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such who shall liquidate the entry accordingly, except in cases where an application shall be filed in the circuit court within the time and in the manner provided for in section fifteen of this act.

SEC. 15. That if the owner, importer, consignee, or agent of any imported merchandise, or the collector, or the Secretary of the Treasury, shall be dissatisfied with the decision of the board of general appraisers, as provided for in section fourteen of this act, as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, they or either of them, may, within thirty days next after such decision, and not afterwards, apply to the circuit court of the United States within the district in which the matter arises, for a review of the



questions of law and fact involved in such decision. Such application shall be made by filing in the office of the clerk of said circuit court a concise statement of the errors of law and fact complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall order the board of appraisers to return to said circuit court the record and the evidence taken by them, together with a certified statement of the facts involved in the case, and their decisions thereon; and all the evidence taken by and before said appraisers shall be competent evidence before said circuit court; and within twenty days after the aforesaid return is made the court may, upon the application of the Secretary of the Treasury, the collector of the port, or the importer, owner, consignee, or agent, as the case may be, refer it to one of said general appraisers, as an officer of the court, to take and return to the court such further evidence as may be offered by the Secretary of the Treasury, collector, importer, owner, consignee, or agent, within sixty days thereafter, in such order and under such rules as the court may prescribe; and such further evidence with the aforesaid returns shall constitute the record upon which said circuit court shall give priority to and proceed to hear and determine the questions of law and fact involved in such decision, respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, and the decision of such court shall be final, and the proper collector, or person acting as such, shall liquidate the entry accordingly, unless such court shall be of opinion that the question involved is of such importance as to require a review of such decision by the Supreme Court of the United States, in which case said circuit court, or the judge making the decision may, within thirty days thereafter, allow an appeal to said Supreme Court; but an appeal shall be allowed on the part of the United States whenever the Attorney-General shall apply for it within thirty days after the rendition of such decision. On such original application, and on any such appeal, security for damages and costs shall be given as in the case of other appeals in cases in which the United States is a party. Said Supreme Court shall have jurisdiction and power to review such decision, and shall give priority to such cases, and may affirm, modify, or reverse such decision of such circuit court, and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly. All final judgments, when in favor of the importer, shall be satisfied and paid by the Secretary of the Treasury from the permanent indefinite appropriation provided for in section twenty-three of this act. For the purposes of this section the circuit courts of the United States shall be deemed always open, and said circuit courts, respectively, may establish, and from time to time alter, rules and regulations not inconsistent herewith for the procedure in such cases as they shall deem proper.

SEC. 16. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved

for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be.

SEC. 17. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by a general appraiser, or a board of general appraisers, or a local appraiser or a collector, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the general appraiser, or board of general appraisers, or local appraiser, or collector, where there is no appraiser, may make of the merchandise, shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser, or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited.

SEC. 18. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and of the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstract shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

SEC. 19. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise as bought and sold in usual wholesale quantities, at the time of exportation to the United States, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the United States, or consigned to the United States for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subject if separately imported. That the words "value" or "actual market value" whenever used in this act or in any law relating to the appraisement of imported merchandise shall be construed to mean the actual market value or wholesale price as defined in this section.

SEC. 20. Any merchandise deposited in any public or private bonded-warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

SEC. 21. That in all suits or informations brought, where any seizure has been made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

SEC. 22. That all fees exacted and oaths administered by officers of the customs, except as provided in this act, under or by virtue of existing laws of the United States, upon the entry of imported goods and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby, abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties provided in the sixth section of this act for false statements in such declaration shall be applicable to declarations made under this section: *Provided*, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services during said year.

SEC. 23. That no allowance for damage to goods, wares, and merchandise imported into the United States shall hereafter be made in the estimation and liquidation of duties thereon; but the importer thereof may, within ten days after entry, abandon to the United States all or any portion of goods, wares, and merchandise included in any invoice, and be relieved from the payment of the duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to ten per centum or over of the total value or quantity of the invoice; and the property so abandoned shall be sold by public auction or otherwise disposed of for the account and credit of the United States under such regulations as the Secretary of the Treasury may prescribe.

SEC. 24. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation, for or against the United States, at any time within one year of the date of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

**SEC. 25.** That from and after the taking effect of this act no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers provided for in this act.

**SEC. 26.** That any person who shall give, or offer to give or promise to give any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise including herein any baggage, or of the liquidation of the entry thereof, or shall by threats or demands, or promises of any character attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties shall, on conviction thereof, be fined not exceeding two thousand dollars, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent, and not done with an unlawful intention.

**SEC. 27.** That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact or receive from any person, directly or indirectly, any money or thing of value, in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage, or liquidation of the entry thereof, on conviction thereof, shall be fined not exceeding five thousand dollars, or be imprisoned at hard labor not more than two years, or both, in the discretion of the court. And evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

**SEC. 28.** That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe.

**SEC. 29.** That sections twenty-six hundred and eight, twenty-eight hundred and thirty-eight, twenty-eight hundred and thirty-nine, twenty-eight hundred and forty-one, twenty-eight hundred and forty-three, twenty-eight hundred and forty-five, twenty-eight hundred and fifty-three, twenty-eight hundred and fifty-four, twenty-eight hundred and fifty-six, twenty-eight hundred and fifty-eight, twenty-eight hundred and sixty, twenty-nine hundred, and twenty-nine hundred and two, twenty-

nine hundred and five, twenty-nine hundred and seven, twenty-nine hundred and eight, twenty-nine hundred and nine, twenty-nine hundred and twenty-two, twenty-nine hundred and twenty-three, twenty-nine hundred and twenty-four, twenty-nine hundred and twenty-seven, twenty-nine hundred and twenty-nine, twenty-nine hundred and thirty, twenty-nine hundred and thirty-one, twenty-nine hundred and thirty-two, twenty-nine hundred and forty-three, twenty-nine hundred and forty-five, twenty-nine hundred and fifty-two, three thousand and eleven, three thousand and twelve, three thousand and twelve and one-half, three thousand and thirteen, of the Revised Statutes of the United States, be, and the same are hereby, repealed, and sections nine, ten, eleven, twelve, fourteen, and sixteen of an act entitled "An act to amend the customs-revenue laws and to repeal moietyes," approved June twenty-second, eighteen hundred and seventy-four, and sections seven, eight, and nine of the act entitled "An act to reduce internal-revenue taxation, and for other purposes," approved March third, eighteen hundred and eighty-three, and all other acts and parts of acts inconsistent with the provisions of this act, are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed, and all penalties or forfeitures or liabilities incurred prior to the passage of this act under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed. *And provided further*, That nothing in this act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.

SEC. 30. That this act shall take effect on the first day of August, eighteen hundred and ninety, except so much of section twelve as provides for the appointment of nine general appraisers, which shall take effect immediately.

Approved, June 10, 1890.



# SUBJECT INDEX TO CUSTOMS LAWS OF 1897, 1894, AND 1890.

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
A.			
Abortion—articles, drugs, medicines to cause.	Secs. 16, 17, 18.	Secs. 10, 11, 12.	Secs. 11, 12, 13.
Absinthe .....	292	240	332
Academies, articles for .....	503, 638, 649	413, 603	515, 692
Acetate of lead .....	60	49	62
brown .....	60	49	62
gray or yellow .....	60		
white .....	60	49	62
Acid—			
acetic .....	1	1	1
benzoic .....	464		
boracic .....	1	2	2
carbolic .....	464		
chromic .....	1	3	3
citric .....	1	4	4
fluoric .....	464		
gallic .....	1		
hydrochloric or muriatic .....	464		
lactic .....	1		
nitric .....	464		
oxalic .....	464		
phosphoric .....	464		
phthalic .....	464		
picric or nitro-picric .....	464		
prussic .....	464		
pyroligneous .....	1	1	1
ricinoleic .....	32		
salicylic .....	1		
silicic .....	464		
sulphuric .....	1, 675	643	5, 728
sulpho-ricinoleic .....	32		
tannic .....	1	5	6
tartaric .....	1	6	7
valerianic .....	464		
Acids not specially provided for .....	1	363	473
arsenic or arsenious .....	464		
Aconite .....	465	364	474
Acorns .....	283, 466	231, 365	321, 475
Adhesive felt .....	553	479	569
Administrative customs act .....			Pp. 233-249
synopsis of contents .....			Page 235
Adrianople skin wool .....	349		
Advertisements, obscene .....	Secs. 16, 17, 18.	Secs. 10, 11, 12.	Secs. 11, 12, 13.
Agates—			
manufactured .....	115	351	
unmanufactured .....	467	366	476
Agate buttons .....	414	316	429
Agricultural seeds .....		P. 72 par. 206½	P. 72 par. 286
drills, duty on .....	460	591	See p. 58, 215

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Agriculture, Department of, plants, trees, etc., for .....	640		679
Alabaster—			
manufactures of .....	115	105	459
casts .....		585 p. 162.	677 p. 162.
statuary .....	454	575, 585 p. 162.	465, 677 p. 162.
Albata .....	174	158	188
Albumen .....	245, 468	367	477
Albumenized papers .....	398	307	419
Albums—			
autograph .....	404	308	420
photograph .....	404	308	420
scrap .....	404	308	420
wholly or partly manufactured .....	404	308	420
Alcohol—			
amylic .....	38	30	42
for use in the arts, free of tax .....		Sec. 61 p. 223.	
in wine and fruit juices .....	296	244	
Alcoholic—			
compounds .....	2	7	8
perfumery .....	2	7	8
preparations .....	2, 67	58	74
medicinal .....	67	58	74
Ale .....	297	245	337
ginger .....	300	248, 555	340
Alizarin .....	469	368	478
artificial .....	469	368	478
assistant .....	32	26	36
colors or dyes .....	469	368	478
yellow, orange, green, blue, brown, black .....			478 p. 179.
Alkaline silicate .....	79	68	84
Alkalies .....	3, 73	60	76
containing soda .....	73		
Alkaloids .....	3	60	76
cinchona bark .....	647	601	690
of opium .....	43		
Alloy of any kind, composed of nickel .....	185	167½	203
Alloys of aluminum .....	172	157	186
used as substitutes for steel .....	135	122	146
Almond oil .....	626	568	661
Almonds .....	269	221	306
Alpaca hair .....	348, 350, 356	685	375, 377, 383
Althea root, leaves or flowers .....	611		
Alum .....	4	8	9
cake .....	4	8	9
in crystals or ground .....	4	8	9
patent .....	4	8	9
Alumina .....		8 p. 7	9 p. 7
hydrate of .....	4		
sulphate of .....	4	8	9
Aluminum .....	172	157	186
alloys of .....	172	157	186
articles of .....	193	See par. 177.	215
in leaf .....	175	160	190
in crude form .....	172	157	186
manufactures of .....	193	See p. 58.	215
plates, sheets, bar .....	172		
rods .....	172		
Aluminous cake .....	4	8	9
Amber, unmanufactured .....	470	369	479
manufactures .....	448	351	459
oil .....	626	568	661
Ambergris .....	471	370	480
oil .....	626	568	661
Amberoid .....	470	369	



	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>American—</b>			
artists abroad, productions of .....	703	686	757
fisheries, products of .....	See par. 555, 626.	481, 568	571, 661
vessels, coal stores of .....	523		
vessels, repair of .....	Sec. 13.	Sec. 8.	Sec. 9.
vessels, supplies for .....	Sec. 14, also see p. 184.		
<b>Ammonia—</b>			
carbonate .....	5	8½	10
muriate of, or sal ammoniac .....	5	8½	10
sulphate of .....	5	8½	10
Amylic alcohol .....	38	30	42
Anatomical preparations .....	663	619	707
Anchors .....	127	126	153
Anchovies .....	258	208	291
Angora goatskins, unmanufactured .....			605 p. 166.
goat hair .....	350, 356		
Andirons .....	148	134	161
Angles, iron or steel .....	125	113	137
<b>Aniline—</b>			
arsenate of .....	480	383	490
dyes (coal-tar colors or dyes) .....	15	14	18
oil .....	626	568	661
salts .....	472	372	481
Animal carbon .....	499	408	511
Animals .....	218-222	189	247-251
for breeding .....	473	373	482
for exhibition .....	474	374	483
for racing .....	474	374	483
hair of .....	348, 350, 356-359, 571	504, 685	375, 377, 383-386, 604
integuments of .....	496	403	507
intestines of .....	496		
not specially provided for .....	222	See p. 67.	251
teams of immigrants .....	474	374	483
wild, for exhibition, etc. ....	474	374	483
zoological collections .....	474	374	483
<b>Anise oil .....</b>	626	568	661
seed oil .....	626	568	661
seed .....	656	611	699
<b>Annatto .....</b>	475	375	484
<b>Anthos oil .....</b>	626	568	661
<b>Anthracin, dyes from .....</b>	469		
<b>Anthracite coal .....</b>	523	441	536
<b>Antifriction ball forgings of iron or steel .....</b>	127		
<b>Antimony .....</b>	173	376	187
ore .....	476	376	485
regulus of .....	173	376	187
sulphite of .....	476	376	485
<b>Antiquities, collections of .....</b>	702	426 p. 174.	524 p. 174.
artistic copies of .....	702	688	759
<b>Anvils, iron or steel .....</b>	142	128	155
<b>Apatite .....</b>	477	377	486
<b>Apparatus—</b>			
life-saving .....	599	535	633
of platinum .....	642	590	682
philosophical .....	638, 701	585, 687	677, 758
scientific .....	638, 701	585, 687	677, 758
<b>Apparel—</b>			
children's .....		285 p. 112.	397 p. 113.
theatrical .....	645	596	
wearing .....	370, 697	284, 669	396, 752
cotton .....	314, 339	258, 275	342, 343, 349
linen .....	339	275, 276	372, 373

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Apparel, wearing—Continued.			
silk .....	390	301	413
woolen .....	370	284, 285	396, 397
Apple seedlings .....	252		
Apples .....	262	213	297, 298
desiccated .....	262	213	298
dried .....	262	213	298
evaporated .....	262	213	298
green or ripe .....	262	213	297
prepared in any manner .....	262	213	298
Appliqués articles .....	312, 339, 390		
Appraisal of value (similitude) .....	Sec. 7.	Sec. 4.	Sec. 5.
of values of importations, and regulations for .....	Sec. 32.		
Aqueous extract of opium .....	43	35	47
Argal .....	See par. 6.	380	487
Argentine .....	174	158	188
Argol .....	6	380	487
Arms, fire .....	157, 158	142, 143	169, 170
side .....	154	139	166
Aromatic seeds .....	20, 548	162, 470	24, 560
Arrack .....	292	240	332
Arrowroot .....	478	381	488
Arsenate of aniline .....	480	383	490
of soda .....	78		
Arsenic .....	479	382	489
sulphide of .....	479	382	489
Arsenious acid .....	464		
Artificial cork .....	416		
feathers and flowers .....	425	328	443
mineral waters .....	301	249	341
Artistic copies of antiquities .....	702	688	759
Artists' colors .....	58	See par. 48.	61
knives .....	155	140	167
paints .....	58	See par. 48.	61
water-color paints .....	58	See par. 48.	61
Art squares .....	382	296	408
educational stops .....	481	384	491
encouragement of .....	701, 702	687, 688	758, 759
works of .....	454, 701-703	575, 686-688	465, 757-759
Asafetida .....	486	391	497
Asbestos .....	448, 484	351, 388	459, 494
manufactures of .....	448	351	459
unmanufactured .....	484	388	494
Ash, bone .....	499	408	511
soda .....	78	67	83
Ashes—			
beet root .....	485	389	495
lye of wood .....	485	389	495
wood .....	485	389	495
Asphalt—			
limestone-rock .....	93		
containing bitumen .....	93		
Asphaltum .....	93	390	496
Aspio oil .....	626	568	661
Assaying silver-lead ores .....		165 p. 55.	199 p. 55.
lead ores .....	181	165	199
Asses' skins .....			605 p. 166.
Assistant, alizarin .....	32	26	36
Aubusson carpets .....	372	287	399
rugs .....	379	See p. 115.	See p. 115.
Autograph albums .....	404	308	420
Axle—			
bars .....	143	127	154
blanks .....	143	127	154
fitted in wheels .....	143	127	154

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	
<b>Axle—Continued.</b>			
forgings .....	143	127	154
iron or steel .....	143	127	154
parts of .....	143	127	154
<b>Axles .....</b>	143	127	154
fitted in wheels .....	143, 171	127, 156	154, 185
<b>Axminster carpets .....</b>	372	287	399
rugs .....	379	See p. 115.	See p. 115.
<b>Azaleas .....</b>	251	234½	666
<b>B.</b>			
<b>Back saws .....</b>	168	154	183
<b>Bacon .....</b>	273	See par. 225½	310
<b>Bagatelle balls .....</b>	417	320	435
<b>Bagdad wool .....</b>	349		
<b>Bagging for cotton .....</b>	344	392½	366
<b>Bags .....</b>	343, 483	424½	365
domestic .....	483	387	493
for grain .....	See par. 343.	424½	365
gunny, old .....	632	501	601
jute .....	343	See p. 103.	See p. 103.
<b>Balls—</b>			
antifriction .....	127		
bagatelle .....	417	320	435
billiard .....	417	320	435
chess .....	417	320	435
pool .....	417	320	435
<b>Balm of Gilead .....</b>	487	393	498
<b>Balsams .....</b>	20, 548	16½, 470	24, 560
<b>Bamboo reeds, sticks, etc.</b>			
unmanufactured .....	700	684	756
unmanufactured .....	700	684	756
<b>Band iron .....</b>	128, 129, 132	116, 119	140, 143
saws, steel .....	168		
<b>Bands .....</b>	339, 400	308	
<b>Bandings .....</b>	320, 371, 389		
<b>Banding, spindle .....</b>	320	See p. 98.	
<b>Bar iron .....</b>	123,	111, 112, 122	135,
tin .....	124, 135, 141		136, 146, 152
tin .....	683	653	209
<b>Bark—</b>			
cinchona .....	488	394	499
cork, manufactured .....	416	319	434
unmanufactured .....	536	457	548
<b>Barks .....</b>	20, 548	16½, 470	24, 560
extracts of, used in tanning .....	22	18	26
used in manufacture of quinia .....	488	394	499
<b>Barley .....</b>	223	191	252
malt .....	224	191	253
pearled, patent, or hulled .....	225	191	254
<b>Barrel buttons .....</b>	371	286	398
boops, iron .....	128	See par. 116.	140
steel .....	128	See par. 116.	140
<b>Barrels .....</b>	204, 205	180	228
domestic, return of .....	483	387	493
shotgun .....	158, 658	614	702
<b>Bars of copper .....</b>	532	454	194
axle .....	143	127	154
lead .....	182	166	200
nickel .....	185	See p. 56.	See p. 56.
or pipe of brass .....		159 p. 147.	189 p. 147.
iron or steel .....	141		152
cold rolled .....	141		152
hammered .....	141		152
for vessels .....	See sec. 12.	Sec. 7.	Sec. 8.
<b>platina .....</b>	641	589	681

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Bars—Continued.			
railway .....	130	117	141
spliced .....	130	152	181
Baryta—			
carbonate of .....	489	395	500
sulphate of .....	44	37, 395	49
Barytes .....	44	37, 395	49
artificial, sulphate of .....	46	39	51
earth .....	44	37, 395	49
unmanufactured or manufactured .....	44	37, 395	49
Basic slag .....	121		
Basswood lumber .....	195	676	218
Bauxite—			
raw .....	93	396	501
refined .....	4	See p. 23.	See p. 23.
Bay rum .....	294, 296	242	334
water .....	294, 296	242	334
Bead or beaded trimmings .....	371, 408	354	462
Beaded silk goods .....	390	301	
Beads, glass .....	408	99	445
Beams, bulb and deck .....	125	113	137
Bean oil .....	626	568	661
Beans .....	20, 240, 241, 548	16½, 198, 470, 197	24, 270, 271, 560
prepared and preserved .....	241	198	271
tonka, tonqua, or tonquin .....	685	656	739
Bean seed .....	656	611	699
Beauxite .....	93	396	501
Bed—			
down .....		477 p. 128.	567 p. 129.
feathers .....		477 p. 128.	567 p. 129.
nets, lace .....	339, 340		
sides .....	382	296	408
Beef .....	274	224½	311
Beer .....	297	245	337
coloring .....	18	16	22
ginger .....	300	248	340
internal revenue on .....	Sec. 9.		
Beeswax .....	490	397	502
Beet juice .....		182½ p. 62.	
seeds .....	656	611	699
root ashes .....	485	389	495
sugar, machinery for .....			237 p. 64.
Bell metal, broken .....	492	398	503
Bells, broken .....	492	398	503
Beltings .....	320, 371, 389	286, 300	398, 412
Belting leather .....	438	340	455
Belt pins .....		170 p. 57.	206 p. 57.
Bend leather .....	438	340	455
Bent glass .....	107	97	See p. 29.
Benzaldehyde .....	524		
Benzol .....	524		
Benzyl-chloride .....	524		
Benzidine .....	524		
Benzoic acid .....	464		
Bergamot oil .....	626	568	661
Berlin blue .....	45	38	50
rugs .....	379	287	399
Berries .....	20, 262, 548	16½, 470	24, 560
green, ripe, or dried .....	559	See p. 152.	See p. 152.
Beveled bars .....	135	122	146
Beverages, spirituous .....	292-293	240, 241	332, 333
other .....	300	See p. 85.	See p. 85.
Bias dress facings or skirt bindings .....	315		
Bibulous paper .....	397		

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Bicarbonate of soda .....	73	64	80
Bichromate of potash .....	62	54	69
of soda .....	74	66	82
Bicycle tire linings .....	320	263	.....
Billets—			
iron .....	124	111	136
steel .....	135	122	146
Billiard balls .....	417	320	435
chalk .....	13	See p. 8.	See p. 8.
Binding twine .....	491	399	362
Bindings .....	320, 371, 389	286, 300	398, 412
Binding, spindle .....		263 p. 98.	.....
Binotrobenzole .....	524		.....
Binotrotoluole .....	524		.....
Birds .....	493-494	401	504, 505
dressed and finished .....	425	328	443
eggs .....	549	471	561
skins .....	425	400	504
stuffed .....	493	See p. 144.	504
Bismuth .....	495	402	506
Bisque ware .....	95, 96	84, 85	100, 101
ornamented, decorated, etc. ....	95, 96	85	100, 101
Bitartrate of potash .....	6		
Bitters .....	292, 296	240	332
bay water and rum, etc., packages of bottles containing same, size of .....	296	244	336
spirituous .....	292	240	332
Bitumen .....	93	390	496
Bituminous coal .....	415	318½	432
Black—			
bone .....	47	40	52
copper .....	534	453	193
dry or ground, in oil or water .....	47	40	52
ivory .....	47	40	52
oxide of tin .....	683	653	209, 736
salts .....	644	595	685
vegetable .....	47	40	52
Blacking .....	7	9	11
Blacksmiths' hammers and sledges ..	144	129	156
Bladders .....	23, 496	19, 403	507
fish .....	23, 496	19, 403	507
manufactures of .....	448	351	459
salted for preservation .....	496	403	.....
Blades, razor .....	153	See p. 49 and par. 140.	165
scissors or shears .....	153		.....
sword .....	154	139	166
Blanc fixe .....	46	39	51
Blank books .....	403	311	423
Blankets .....	367	282	393
Blanks—			
axle .....	143	127	154
file .....	156	141	168
for locomotive, car, or railway tires ..	171	156	185
Bleached cotton cloth .....	304-308, 309	251-256	344-348
Bleaching powder .....	8	537	635
Block tin .....	683	653	209, 736
Blocks—			
last, wagon, oar, heading, etc. ....	200	679	223
gun .....	699		.....
Blood—			
dragon's .....	547	469	500
dried .....	245, 497	404	508
Blooms—			
for locomotive, car, or railway tires ..	171	156	185

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Blooms—Continued.</b>			
iron .....	124	111	136
steel .....	135	122	146
Blown glass .....	100, and see par. 112.	102	108, 109
<b>Blue—</b>			
Berlin .....	45	38	50
Chinese .....	45	38	50
clay .....	522	439	535
Prussian .....	45	38	50
ultramarine .....	52	43	55
vitriol .....	9	405	12
wash .....	52	43	58
Blues containing ferrocyanide of iron .....	45	38	50
in pulp, dry, or ground .....	45, 52	38	50
Boards, sawed .....	195, 198	676	218, 220
Boats, life .....	599	535	633
Bockings .....	380	294	406
Bodkins .....	165	150	178
<b>Boiler—</b>			
iron plate .....	126	114	138
steel plate .....	126	114	138
tubes, flues, stays, pipes .....	152	130	157
Bologna sausages .....	655	406	509
Bolt blanks .....	145	131	158
Bolting cloths .....	498	407	510
<b>Bolts—</b>			
handle .....	699	673	755
heading .....	200	673	755
iron and steel, for vessels .....	See sec. 12.	Sec. 7.	Sec. 8.
shingle .....	699	673	755
stave .....	200	673	755
iron or steel .....	145	131	158
Bond, manufacturer's internal-revenue .....	Sec. 15.	Sec. 9.	Sec. 10.
paper .....	401		
Bonded warehouse, manufacture of goods in .....	Secs. 15, 29	Secs. 9, 21.	Secs. 10, 24.
Bonded warehouse for distilled spirits. ( <i>See</i> Internal Revenue.) .....		Page 218– 225.	
<b>Bonds of importers, amendment to statute reg- ulating .....</b>		Sec. 70 p. 226.	
<b>Boue—</b>			
ash .....	499	408	511
bagatelle balls .....	417	320	435
billiard balls .....	417	320	435
black .....	47	40	52
buttons .....	414	317	430
casing .....	320, 389		
char .....	10	9	13
chess balls .....	417	320	435
chessmen .....	417	320	435
crude .....	499	408	511
cuttlefish .....	543	465	555
dice .....	417	320	435
draughts .....	417	320	435
dust .....	499	408	511
manufactures of .....	417, 449	320, 352	435, 460
pool balls .....	417	320	435
whale .....	698	671	753
Bones, crude, not manufactured .....	499	408	511
Bonnet pins .....	188	170	206
wire .....	137	See p. 42.	See p. 42.
Bonnets .....	409, 432		
materials for .....	409	417	518
Bookbinders' skins .....	438	341	456

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Books .....	400, 500, 501, 502, 503, 504, 645	311, 410-414, 596	423, 512-516, 686
blank .....	403	311	423
cigarette .....	459	359	468
for the blind .....	502	411	513
for use of societies and institutions, colleges, academies, and seminaries .....	503	413	515
obscene .....	Secs. 16-18.	Secs. 10, 11, 12.	Secs. 11, 12, 13.
professional .....	645	596	686
Booklets .....	400		
Boots .....	438	341	456
Boot lacings, cotton .....	320	263	354
Boracic acid .....	1	2	2
Borate of lime .....	11	10	14
soda .....	11	10	14
material not otherwise provided for .....	11		
Borax .....	11	10	14
crude .....	See par. 11.	10	14
refined .....	See par. 11.	10	14
Bort .....	545	467	557
Bordered paper .....	401		
Botanical and mineralogical specimens .....	666	625	712
Garden, plants, trees, etc., for .....	640		679
Bottles—			
containing quicksilver .....	189, 483	387	207, 493
containing mineral water, etc., no separate duty on .....	300, 301	248	340, 341
containing mineral waters, duty on .....	300		340
glass .....	99, 100, 296, 297, 300, 301	88, 90, 244, 245, 248	103, 104, 111, 336, 337, 340, 341
vials, etc. ....	99	88	103
Bottoms, copper .....	176	161	195
Bounty, sugar .....		182 p. 62.	232 p. 63.
upon exportations .....	Sec. 3.		
Bonnties, foreign export .....	Sec. 5.		
Box—			
chronometers .....	191	172	210
wood .....	198, 700	684	756
Boxes—			
fancy paper .....	405		
or barrels containing lemons, limes, or oranges .....	205	216	301
tin used in making, drawback on .....			328 p. 199.
Braces .....	320, 371, 389	263, 286, 300	354, 398, 412
cotton .....	320	263	354
silk .....	389	300	412
wool .....	371	286	398
Brads, cut .....	164	149	177
Braids .....	409	417	518
cotton .....	339	263 p. 98.	354 p. 98.
for hats, bonnets, and hoods .....	409	417	518
silk .....	See par. 389, 390.	300	412
tinsel .....	179		
wool .....	371	286	398
Branding and labeling foreign manufactures .....	Sec. 8.	Sec. 5.	Sec. 6.
Brandy .....	289	237	329
and other spirituous liquors .....	296	244	336
coloring for .....	18	16	22
imitations of .....	293	241	333
standard for determining proof .....	290	238	330
Brass .....	505	159	189
bars or pigs .....		159, p. 147.	189, p. 147.

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Braes—Continued.</b>			
clippings .....	505	159	189
old .....	505	159	189
Braziers' copper .....	176	161	195
<b>Brazil—</b>			
nuts .....	622	491	583
paste .....	506	416	517
pebbles .....	507	418	519
Bread knives .....	155	140	167
Breadstuffs, and farinaceous substances .....	223-235	190-193	252-265
Breakage of wines, no allowance for .....	296	244	336
Breccia .....	508	419	520
Briar rose .....	252		
Brick .....	87	76, 77	93, 94
encaustic .....			94 p. 21.
fire .....	87	77	93
magnesian .....		77 p. 21.	
Brier root .....	700	684	756
wood .....	700	684	756
Brimstone .....	674	642	727
Brislings .....	258		
Bristles .....	509, 411	314, 420	426
Britannia metal .....	637	584	676
British gum .....	286	233	324
Bromine .....		421 p. 7.	521 p. 7.
<b>Bronze—</b>			
casts .....		585 p. 162.	677 p. 162.
metal .....	475	160	190
powder .....	175	160	190
Broom corn .....	510	422	272
Brooms .....	410	314	427
Brown wool grease .....	279	645	316
Brushes .....	410	314	427
Brussels carpets .....	374, 376	289, 291	401, 403
Buckles, iron or steel .....	412		
trousers .....	412		
Buckwheat .....	226	190	255
Budding knives .....	153		
Buds .....	20, 548	16½, 470	24, 560
cassia .....	667	626	713
Building forms, iron or steel .....	125	113	137
stone .....	117, 118	105½, 106	127, 128
Bulb beams, iron or steel .....	125	113	137
Bulbous roots .....	20,	16½, 470	24, 560, 699
Bulbs .....	251, 548, 656	16½, 470, 611	24, 560, 699
<b>Bullion—</b>			
base .....	182		
gold .....	511	423	522
lead .....	182		
silver .....	511	423	522
<b>Bullions of—</b>			
gold .....	179	162	196
metals .....	179	162	196
silver .....	179	162	196
Bunting .....	369	283	395
Burgundy pitch .....	512	424	523
Burlaps .....		424½ p. 102.	364 p. 102.
Burnt pyrites, dross or residuum of .....	121	109½	133
starch .....	286	233	324
Burr waste .....		685 p. 104.	
Burrstones .....	116, 671	638	126, 723
Butchers' knives .....	155	140	167
skewers .....	207		
wool .....	349		



	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Butter .....	236	194	266
cocoa .....	282	230	320
knives .....	155	140	167
substitutes for .....	236	194	266
Butterine, cocoa .....	282	230	320
Button forms .....	413	315	428
molds or blanks .....	414		
Buttons .....	371, 414	286, 316-318	398, 429-431
agate .....	414	316	429
barrel .....	371	286	398
bone .....	414	317	430
cloth for .....	413	315	428
collar and cuff studs .....	414		
glass .....	414		
horn .....	414	317	430
ivory .....	414	317	430
metal .....	414		
not specially provided for .....	414	318	431
pearl .....	414	316	429
shell .....	414	316	429
shoe .....	414		
steel .....	414		
trousers' .....	414		
vegetable ivory .....	414	317	430
Butts, jute .....	566	497	594
C.			
Cabbages .....	242	425	273
Cabinet woods .....	198, 700	684	220, 756
furniture .....	208	181	230
Cabinets—			
of coins .....		426 p. 174.	524 p. 174.
of medals .....		426 p. 174.	524 p. 174.
specimens for .....		625 p. 166.	712 p. 166.
Cables—			
hemp .....	329	268	362
istle, Tampico fiber, etc .....	329	268	362
tarred .....	329	268	362
Cacao—			
crude .....	528	447	542
fiber .....	528	447	542
leaves .....	528	447	542
shells .....	528	447	542
Cadmium .....	513	427	525
Cajeput oil .....	626	568	661
Cake—			
alum and aluminous .....	4	8	9
niter .....	80	622	85
oil .....	625	567	661
saffron .....	651	605	694
salt .....	80	622	85
Calamine .....	514	428	526
Calfskins—			
bookbinders' .....	438	341	456
dressed .....	438	341	456
japanned .....	438	341	456
tanned .....	438	341	456
Calomel .....	68	See par. 59.	75
Cameos in frames .....	434	336	452
Camel's hair .....	348, 350, 351, 356, 358, 359	685	375, 377, 378 383, 385, 386
Camphor—			
crude .....	515	429	527
refined .....	12	10½	15
Candle wicking .....	320	263	

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Candy, sugar .....	212	183	238
Cane—			
chair, manufactured .....	206	179	229
juice .....	209	182½	726
seed .....	640		679
sugar—	210		
in natural state, unmanufactured .....	210		
Canes, walking sticks .....	700	684	756
Cans—			
containing shellfish .....	See par. 258.		296
tin .....	See par. 258.		296
tin used in making, drawback on .....			328 p. 199.
Capsicum .....	287	235	See par. 326.
Caps, percussion .....	424	327	442
blasting .....	424	327	See par. 442.
Caraway oil .....	626	568	661
seed .....	656	611	699
Carbolic acid .....	464		
Carbon, animal .....	499	408	511
articles and wares of .....	97		
decorated .....	97		
for electric lighting .....	98		
Carbonate—			
of ammonia .....	5	8½	10
of baryta .....	489	395	500
of magnesia .....	31	24	34
of potash, crude or refined .....	644	595	685
of soda crystal .....	75		
of strontia .....	673	640	725
Carbonized wool or noils .....	362	279 p. 108.	388 p. 108.
Carboys—			
domestic, return when exported .....	483	387	493
filled .....	99	88	104
glass .....	99	88	103
Card—			
boards .....	See par. 400.	308	420
clothing .....	146	132	159
laps .....	302		
waste .....		685 p. 104.	388 p. 108.
Cardamom seeds .....	656	611	699
Cards, playing .....	406	312	424
stamp tax on .....		Page 215.	
Carpeting, flax, hemp, or jute .....	334	269	363
Carpets .....	372-382	287-296	399-408
cork .....	337	273	369
flax, hemp, or jute .....	334	269	363
portions of .....	382	296	408
woven whole for rooms .....	379	See p. 113.	See p. 113.
Carroted fur skins .....	426		
Cartridges .....	424		
Car-wheel tires, iron or steel .....	171	156	185
Car-truck channels .....	125	113	137
Carving knives and forks .....	155	140	167
Cases for musical instruments .....	453	326½	
for clocks .....	95, 115		
Casks .....	204	180	228
domestic, return when exported .....	483	387	493
empty .....	204	180	228
for spirits, capacity of .....	290	238	330
Cassady .....	677	646	730
Cassava .....	677	646	730
Cassia .....	667	626	713
buds .....	667	626	713
oil .....	626	568	661
vera .....	667	626	713

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Cassiterite .....	683	653	209, 736
Cast hollow ware .....	150	135	163
iron, scrap iron .....	122	110	134
Castel Brauco wool .....	349		
Castings—			
of iron .....	148	134	161
of malleable iron .....	149	135	162
steel .....	135	122	146
Cast-iron articles .....	147-150	133-136	160-163
pipe .....	147	133	160
Castile soap .....	72	63	79
Castor or castoreum .....	516	430	528
beans .....	254	205	284
oil .....	33	27	37
seed .....	254	205	284
Cast plate glass .....	104, 105, 107	94, 95, 97	115, 116, 118
polished, ground, frosted .....	107	97	118
silvered .....	105, 107	95, 97	116, 118
unsilvered .....	104, 107	94, 97	115, 118
Casts—			
alabaster .....		585 p. 162.	677 p. 162.
bronze .....		585 p. 162.	677 p. 162.
immoral .....	Secs. 16-18.	Secs. 10, 11, 12.	Secs. 11, 12, 13.
marble .....		585 p. 162.	677 p. 162.
obscene .....	Secs. 16-18.	Secs. 10, 11, 12.	Secs. 11, 12, 13.
of sculpture .....	649	603	692
plaster of paris .....		585 p. 162.	677 p. 162.
Catgut .....	517	431	529
manufactures of .....	448	351	459
unmanufactured .....	517	431	529
Cattle .....	218	189	248
neat, importation prohibited .....	Sec. 25.	Secs. 17, 18.	Secs. 20, 21.
hair of .....	571	504	604
hides of, raw or uncured .....	437	505	605
hides of neat .....	Sec. 25.	Secs. 17, 18.	Secs. 20, 21.
strayed across boundaries .....	473	373	
imported for breeding purposes or exhibition .....	473, 474	373, 374	482, 483
Cauliflower seeds .....	656		
Caustic—			
potash .....	63, 644	595	70, 685
soda .....	76	65	81
Cayenne pepper .....	287	See par. 235.	326
Cedar .....	196, 700	684	219, 756
paving posts .....	196		219
railroad ties .....	196		219
telephone poles .....	196		219
telegraph poles .....	196		219
plank .....	198		220
deals .....	198		220
sawed .....	198		220
wood .....	198, 700	684	220, 756
Cedrat oil .....	626	568	661
Celluloid .....	17		
articles .....	17		
Cement .....	89	79	95
copper .....	534	453	193
hydraulic .....	89	79	95
in bulk, barrels, sacks, etc .....	89	79	95
Portland .....	89	79	95
Roman .....	89	79	95
Cerium .....	518	432	530
Chain or chains, iron or steel .....	151	137	164
Chair cane .....	206	179	229
Chalcedony, manufactures of .....	115		

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890
Chalk .....	13, 519	11, 433	16, 531
billiard .....	13	See p. 8.	See p. 8.
ground .....	13	See p. 8.	See p. 8.
in cubes, disks, etc. ....	13	See p. 8.	See p. 8.
manufactures of .....	13	See p. 8.	See p. 8.
not medicinal .....	13	See p. 8.	See p. 8.
not prepared for toilet purposes .....	13	See p. 8.	See p. 8.
preparations of, all .....	13	11	16
prepared .....	13	11	16
precipitated .....	13	11	16
French .....	13	11	16
red .....	13	11	16
tailors' .....	13	See p. 8.	See p. 8.
unmanufactured .....	519	433	531
Chamois skin .....	438	341	456
Chamomile oil .....	626	568	661
Champagne .....	295	243	335
Channels, iron or steel .....	125	113	137
Charcoal .....	-----	434 p. 62.	532 p. 62.
Charms .....	95	84	100
Charts .....	403, 501	311, 410	423, 512
for Library of Congress .....	500	412	514
for societies, colleges, etc. ....	503	413	515
hydrographic .....	501	410	-----
lithographic .....	503	413	515
Cheese, and substitutes therefor .....	237	195	267
knives .....	155	140	167
Chemical—			
acids .....	See par. 1, 464.	363	473
apparatus, of platinum .....	642	590	682
compounds .....	3	60	76
glassware .....	-----	-----	107 p. 26.
salts .....	3	60	76
vessels and parts of, platinum .....	642	590	682
wood pulp .....	393	303	415
Chenille—			
carpets .....	372	287	399
curtains .....	316	260	351
cotton .....	316	260	351
goods .....	See par. 316.	260	351
silk .....	386	299	411
table covers .....	316	260	351
Cheroots .....	217	188	246
Cherries .....	262	See p. 152.	See p. 152.
Cherry juice .....	299	247	339
Chess—			
balls .....	417	320	435
men .....	417	320	435
Chicory root .....	280	227	317
burnt or roasted .....	280	227	317
ground or granulated .....	280	227	317
in rolls .....	280	227	317
raw, dried or undried, but unground .....	280	435	533
Chicle .....	30	-----	-----
Chiffon .....	390	-----	-----
Chimney-pieces, slate .....	120	108	130
Chimneys, glass .....	-----	-----	108 p. 30.
China—			
clay .....	93	82	98
clock cases .....	95	-----	-----
lamb's wool .....	349	-----	-----
toy tea sets .....	95	-----	-----
ware .....	95, 96	84, 85	100-101
white .....	95	84	100
without ornamentation .....	95	84	100

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Chili pig copper .....			194 p. 149.
Chinese blue.....	45	38	50
matting .....	333	485	575
Chip braids, plaits, and laces.....	409	417	518
hats, bonnets, and hoods.....	409		
manufactures of.....	449	352	460
Chloral hydrate.....		12 p. 18.	
Chlorate—			
of potash .....	63	595	685
of soda .....	75	621	709
Chloride of lime.....	8	537	635
of zinc.....	57		
Chloroform .....	14	13	17
Chocolate .....	281	229	318
confectionery .....	See par. 212.	229	238, 239
and cocoa coverings, included in dutiable weight .....	281		
prepared or manufactured.....	281	229	318, 319
Chromate—			
of iron.....	520	438	132
of potash .....	62	54	69
of soda .....	74	66	82
Chrome colors .....	48	41	53
green.....	48	41	53
yellow .....	48	41	53
Chromic—			
acid .....	1	3	3
ore .....	520	438	132
Chromium colors .....	48	41	53
Chronometers, box or ship's .....	191	172	210
parts of .....	191	172	210
Chrysolite, manufactures of.....	115		
Cider.....	243	436	274
Cigarette books.....	459	359	468
book covers .....	459	359	468
Cigarette paper.....	459	359	468
Cigarettes .....	217	188	246
Cigar labels, flaps, and bands.....	400	308	
Cigars .....	217	188	246
and cigarettes, internal revenue on .....	Sec. 10.		
Cinchona bark.....	488	394	499
alkaloids of .....	647	601	690
salts of .....	647	601	690
Cinnamon .....	667	627	714
chips .....	667	627	714
oils .....	626	568	661
Circular saws.....	168	184	183
Circulars, obscene.....	Secs. 16-18.	Secs. 10, 11, 12.	Secs. 11, 12, 13.
Citrate of lime.....	600	536	634
Citric acid.....	1	4	4
Citron or citron peel.....	267		
Citronella oil .....	626	568	661
Civet, crude .....	521	437	534
oil.....	626	568	661
Clapboards.....	199	677, 678	221, 222
Clay—			
china.....	93	82	98
common blue.....	522	439	535
pipes and pipe bowls.....	459	359	468
Cliff stone .....	671	638	723
Clippings—			
brass and copper.....	505, 533	159, 452	189, 192
Dutch metal .....	505	159	189
paper stock .....	632	577	670
Cloaks of wool.....		285 p. 112.	397 p. 113.

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Clock and watch wire.....	137		
cases.....	95, 115		
china.....	95		
with or without movements.....	115		
Clocks or parts thereof.....	191	173	See par. 211.
Cloth—			
bolting.....	498	407	510
cotton.....	304-313	252-257, 260	344-348
crinoline.....	431	333	448
for buttons.....	413	315	428
gunny.....	344	392 $\frac{1}{2}$	366
old.....	See par. 344, 632.	501, 577	601, 670
hair.....	431	333, 334	448, 449
Italian.....	368, 369	283	394, 395
mohair.....	413	315	428
oil.....	337	273	369
shirting.....	346		
flax, hemp, or ramie.....	346		
waterproof.....	337	273	369
woolen.....	366, 367, 368	282, 283	392, 393, 394
worsted.....		282, 283 pp. 110, 112.	392-394 pp. 110-112.
Clothing—			
card.....	146	132	159
ready-made.....	314, 370, 390	258, 284, 301	349, 396, 413
rubber.....	314, 390		349, 413
Cloves and clove stems.....	667	628	715
Coal—			
anthracite.....	523	441	536
bituminous.....	415	318 $\frac{1}{2}$	432
culm or slack.....	415	318 $\frac{1}{2}$	432
drawback on.....	415		
stores.....	523	441	537
shale.....	415	318 $\frac{1}{2}$	432
slack.....	415	318 $\frac{1}{2}$	432
store of American vessels.....	523	441	537
Coal tar—			
colors.....	15	14	18
crude.....	524	443	538
dyes.....	15	14	18
medicinal preparations.....		58 p. 18.	
products, not colors or dyes.....	15	443	19
not medicinal.....	15, 524	See par. 647.	See par. 731.
pitch.....	524	14, 58, 647	18, 19, 731
preparations of.....	15	443	19
Coat linings of wool.....	368, 369	283	394, 395
Cobalt.....	525	444	539
ore of.....	525	444	539
oxide of.....	16	14 $\frac{1}{2}$	20
Cocculus indiens.....	526	445	540
Cochineal.....	527	446	541
Cocoa, prepared or manufactured.....	281	229	319
butter or butterine.....	282	230	320
crude.....	528	447	542
or cacao, crude.....	528	447	542
fiber.....	528	447	542
leaves.....	528	447	542
powdered and unsweetened.....	281	See p. 78.	See p. 78.
shells.....	528	447	542
Cocoa-fiber matting and mats.....	452	356	464
Cocoanut oil.....	626	568	661
Cocoanuts in the shell.....	622	224	582
prepared or desiccated.....	267	218	
Cocoons, silk.....	661	617	705

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Cod-liver oil .....	34	28	38
Coffee .....	529	448	543
substitutes for .....	283	231	321
Cogged ingots .....	135, 171	122, 156	146, 185
Coils, iron in .....	124	111	136
Coins .....	530	449	544
cabinets of .....		426 p. 174.	524 p. 174.
foreign, values to be estimated by Director of Mint .....		Sec. 25 p. 205	Sec. 52 p. 205
gold .....	530	449	544
silver .....	530	449	544
copper .....	530	449	544
Coir .....	531	450	545
yarn .....	531	450	545
Coke .....	415	318½	433
Collar and cuff buttons .....	414		
Collars and cuffs .....	338	275	372
Collections of antiquities .....	702	See p. 174.	See p. 174.
Collector's account of bonded merchandise .....	Sec. 15.	Sec. 9.	Sec. 10.
Colleges—			
articles for .....	503,	413, 603, 686	515, 692, 757
books, etc., for .....	638, 649, 703	413, 603, 686	515, 692, 757
Collodion .....	17	15	21
rolled or in sheets .....	17	15	21
Cologne water .....	2	7	8
Coloring for brandy, wine, beer, and other li- quors .....	18	16	22
Colors .....	15, 48,	14, 37, 41, 45,	18, 49,
artists' .....	54, 58, 469	48, 368, 443	53, 57, 61, 478
containing lead and bichromate of soda or potash .....	58	48	61
chromium .....	48	41	53
coal-tar .....	48	41	53
of lead, not containing quicksilver .....	15	14	18
in pulp, dry or ground .....	54	45	
Columns and posts, iron or steel .....	45, 48	38, 41	50, 53
Combinations to restrain trade declared il- legal .....	125	113	137
Combination shotguns and rifles .....	158	Page 203.	
suits .....	319		
Comfits .....	263	218	303
Composition—			
metal composed of copper .....	533	452	192
sheathing or yellow metal .....	176	161	195
Compounds, chemical .....	3	60	76
alcoholic .....	2	7	8
pyroxylin .....	17	15	21
Common window glass .....	101, 107	91, 97	112, 118
Concentrated melada .....	209	182½	726
Conception, articles, drugs, and medicines to prevent .....	Secs. 16-18.	Secs. 10-12.	Secs. 11, 12, 13.
Concrete and concentrated molasses .....	209	182½	726
Confectionery .....	212	183, 229	238, 239
chocolate .....	See par. 212.	229	238, 239
weight of immediate coverings included .....	212		
Congressional Library, books for .....	500	412	514
Conspiracies or contracts for the restraint of trade declared illegal .....		Page 203.	
Convict labor, products of, importation pro- hibited .....	Sec. 31.	Sec. 24.	Sec. 51.
Cooks' knives and forks .....	155	140	167

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Copper—			
articles of.....	193	See par. 177.	215
bars.....	532	454	194
black or coarse.....	534	453	193
bottoms.....	176	161	195
braziers'.....	176	161	195
cement.....	534	453	193
Chili or other pigs.....			194 p. 149.
clippings.....	533	452	192
coins.....	530	449	544
composition metal.....	533	452	192
for vessels.....	Page 183.	See sec. 7.	Sec. 8.
ingots.....	532	454	194
manufactures of.....	193	See par. 177.	215
medals.....	612	551	648
not specially provided for.....	532	454	194
old.....	533	452	192, 546
ore.....	629	451	191
rolled plates.....	176	161	195
sheathing.....	176	161	195
pigs.....	532	454	194
pipes.....	176	161	195
plates.....	176, 532	161, 454	194, 195
regulus of.....	534	453	193
rods.....	176	161	195
sheets.....	176	161	195
subacetate of.....	694	666	749
sulphate of.....	9	405	12
unmanufactured.....	532	454	194
Copperas.....	19	455	23
Cops, silk.....	385	298	410
Copra.....	267, 622	218	.....
Copying books.....	397	.....	.....
paper.....	397	307	419
Coquill glasses.....	109	.....	.....
Coral, manufactures of.....	115	351	459
marine.....	535	456	547
uncut.....	535	456	547
unmanufactured.....	535	456	547
Cordage.....	329	268	362
hemp.....	329	268	362
tarred.....	329	268	362
Cordials.....	292, 296	240, 244	332, 336
ginger.....	296	244	336
proof of.....	290	238	330
Cords, flax, hemp, or ramie.....	336	.....	.....
and tassels of wool.....	371	286	398
cotton.....	320	263	354
silk.....	389	300	412
Corduroys, cotton.....	315	259	350
Coriander seed.....	656	611	699
Cork—			
artificial.....	416	.....	.....
bark.....	416, 536	457	434, 548
bark, unmanufactured.....	536	457	548
carpets.....	337	273	369
manufactures of.....	416, 448	319, 351	434
substitutes.....	416	.....	.....
wood.....	536	457	548
Corks, manufactured.....	416	319	434
Corns.....	251	.....	.....
Cornelian, manufactures of.....	115	.....	.....
Corn.....	227	190	256
broom.....	510	422	272
meal.....	228	190	257
Corporations, works of art imported for.....	702, 703	686, 688	757, 759



	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Corrugated or crimped iron .....	131	118	142
Corset—			
clasps .....	137	.....	.....
covers .....	319	.....	.....
lacings, cotton .....	320	263	354
steels .....	137	.....	.....
wire .....	137	124	148
Corticene .....	337	273	369
Cosmetics .....	70	61	77
Cotton .....	537	458	549
appliquéed articles .....	312, 339	.....	.....
and silk hatters' plush .....	461	593	469
bagging .....	344	392½	366
bandings and bands .....	320, 339	.....	.....
beltings .....	320	.....	.....
bindings .....	320	263	.....
bicycle-tire linings .....	320	263	.....
boot lacings .....	320	263	354
bone casings .....	320	.....	.....
braces .....	320	263	354
braids .....	339	263 p. 98.	354 p. 98.
card laps, roving .....	302	.....	.....
carpeting .....	381	295	407
chenille and chenille goods .....	316	260	351
cloth .....	304-313	252-257, 260	344-348
containing silk .....	311	260	348
definition of .....	310	257	.....
clothing, ready-made .....	314	258	349
collars and cuffs .....	338	275	372
combination suits .....	319	.....	.....
cords .....	320	263	354
corduroy .....	315	259	350
corset lacings .....	320	263	354
covers .....	319	.....	.....
crochet .....	303	.....	.....
cuffs .....	338	275	372
damask .....	321	264	355
darning .....	303	.....	.....
drawers .....	319	262	352, 353
dnck .....	321	264	See p. 98.
edgings .....	339	276	373
embroidered articles .....	339	276	373
handkerchiefs .....	312, 339	276	373
embroideries .....	339	276	373
embroidery .....	303	.....	.....
etamines .....	339	.....	.....
flocks .....	537	458	549
flonncings and flintings .....	339	.....	.....
galloons .....	339	263 p. 98.	354 p. 98.
garters .....	320	.....	.....
gimps .....	.....	263 p. 98.	354 p. 98.
gins, duty on .....	460	591	See p. 58.
goring .....	See par. 320.	263	354
gorings .....	339	.....	.....
handkerchiefs .....	312, 339	258, 276	349, 373
hemmed handkerchiefs .....	312	258	349
hemstitched articles .....	339	.....	.....
handkerchiefs .....	312, 339	276	373
hose and half hose .....	317, 318	261, 262	352, 353
insertings .....	339	276	373
knit goods .....	317, 318, 319	261, 262	352, 353
labels .....	320	.....	.....
lace window curtains .....	339, 340	276	373
tidies, bedsets, and other articles .....	339, 340	.....	.....
laces .....	339, 340	276	373
lacings .....	320	263	354

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Cotton—Continued.			
lappets .....	313		
loom harness, or healds .....	320		
manufactures of .....	302-322	250-264	342-355
mufflers, embroidered or hemstitched .....	312		
napkins .....	339		
neckties .....	314	258	349
neck ruffings and ruchings .....	339	276	373
neckwear .....	314	258	349
nets and nettings .....	339	276	
pants .....	319		
pile fabrics .....	315	259	350
plushes .....	315	259	350
quillings .....	339		
ribbons .....	320		
roping and roving .....	302		
ruchings .....	339	276	373
ruffings .....	339	276	373
seed oil .....	35	568	39
shoe lacings .....	320	263	354
skirt bindings .....	315		
skirtinge .....	339		
shirts .....	319	262	352, 353
sleeve linings .....	311	260	348
sliver or roping .....	302		
stockings .....	317, 318	261, 262	352, 353
suspenders .....	320	263	354
sweaters .....	319		
table covers of chenille .....	316	260	351
tamboured articles .....	312, 339	276	373
tapes .....	320	263	
thread .....	302, 303	250, 251	342, 343
ties, iron or steel .....	129	459	140
tights .....	319		
trimmings .....	339	276	373
tubings .....	320		
tuckings .....	339	276	373
underwear .....	319	See pp. 94-96	See pp. 94-96
union suits .....	319		
veils or veulings .....	339	276	
velvet .....	315	259	350
velveteens .....	315	259	350
vests .....	319		
vitrages .....	339		
warps .....	302	250	342
warp yarn .....	302	250	342
waste .....	537	458	549
wearing-apparel .....	314, 339	258, 275	349, 372, 373
webbing .....	320	263	354
webs .....	320		
wicking .....	320	263	
yarn .....	302	250	342
carded .....	302	250	
Countervailing duties .....	195, sec. 5, 626.	Pp. 59, 60, 63, 79, 160.	Pp. 59, 64.
Covers, carpet .....	382	296	408
Cranberries .....	262	See p. 152.	See p. 152.
Crayons .....	58	48	61
Cream nuts .....	622	491	584
Cream of tartar .....	6	73	90
Creosote oil .....	524		
Crépe paper .....	397		
Cresol .....	524		
Crinoline cloth .....	431	333	448
wire .....	137	124	148
Crochet cotton .....	303		

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Crochet needles.....	165	150	178
Crockery ware.....	95, 96	84, 85, 86	100, 101
Crosscut saws.....	168	154	183
Croton oil.....	36	568	40
seed.....		611 p. 165.	699 p. 165.
Crotons.....	251		
Crowbars, iron or steel.....	144	129	156
Crown glass.....	101,	91, 92, 97	112, 113, 118
silvered.....	102, 105, 107		
unsilvered.....	105, 107	97	118
Crucibles.....	107		
Crucible clay.....	94	83	99
Crude—	522	439	535
amber.....	470	369	479
articles for dyeing, etc.....	482	386	492
asphaltum.....	93	390	496
bitumen.....	93	390	496
bones.....	499	408	511
borax.....		10 p. 8.	14 p. 8.
camphor.....	515	429	527
civet.....	521	437	534
coal tar.....	524	443	538
cocoa.....	528	447	542
gutta-percha.....	570	503	603
india rubber.....	579	513	613
iodine.....	581	515	615
marrow.....	610	549	646
meerschaum.....	613	553	649
minerals and mineral substances.....	183, 614	556	202, 651
musk.....	618	559	654
oil, petroleum.....	626	568	
opium.....	43	569	663
phosphates.....	639	586	678
potash.....	644	595	685
sago.....	652	606	695
saltpeter.....	644	595	685
sulphur or brimstone.....	674	642	727
tartar.....	6	380	487
vegetable substances.....	617	558	653
wine lees.....	6		
Cryolite.....	538	460	550
Crystal carbonate of soda.....	75		
Cubic nitrate.....	665	621	709
Cudbear.....	539	461	551
Cuffs.....	338	275	372
Cnlm, coal.....	415	318½	432
Cultivators, duty on.....	460	591	See p. 53.
Cummin seeds.....	656	611	699
Cumidin.....	524		
Curling stones.....	540	462	552
Curling-stone handles.....	540	462	552
Curled hair suitable for beds or mattresses.....	430	332½	450
Currants, Zante.....	264	217	578
Zante or other.....	264	217	578
Currency valuations of merchandise.....		Sec. 25 p. 205	Sec. 52 p. 205
Curry.....	541	463	553
powder.....	541	463	553
Curtains, lace window.....	339, 340	276	373
chenille.....	316	260	351
Cutch.....	542	464	554
Cut glass.....	100	90	111
Cuttings—			
hide.....	572	506	606
nursery stock.....	252		
Cutlery.....	153-155	138-140	165-167

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Cattlefish bone .....	543	465	555
Cyanide of potassium .....	66		
Cyanite .....	591	526	625
Cylinder glass .....	101,	91, 92, 97	112, 113, 118
silvered .....	102, 105, 107		
unsilvered .....	105, 107	97	118
Cylindrical furnaces .....	107	97	118
	152		
D.			
Dairy products .....	236-239	194-196, 554	266-269
Damage—			
on firecrackers, not allowed .....		323 p. 127.	438 p. 127.
on iron and steel, none allowed .....	138	125	149
on spirits, wines, and liquors, not allowed ..	296	244	366
Damask, cotton .....	321	261	355
Dandelion root .....	283, 544	466, 231	556, 321
Darning cotton .....	303		
Dates .....	264	213+	579
Dead oil .....	524		
Deals .....	195, 198	676	218, 220
Decanters .....	100	90	111
Decoctions .....	22	18	26
Deck and bulb beams .....	125	113	137
Decorated glassware .....	100, 107	89, 90, 97	106, 111, 118
Definition of—			
“grass” and “straw” .....	409, 449	352	
periodicals .....	621	562	657
regalia .....	649	603	692
Degras .....	279	645	316
Demijohns—			
glass .....	99	88	103
filled .....	99	88	See par. 104.
Dentifrices .....	70	61	77
Department of Agriculture, plants, trees, etc., for .....	640		679
Dextrine .....	286	233	324
Dials, watch .....	191		
Diamond dust .....	545	467	557
Diamonds .....	435, 545	338, 467	See pars. 454, 557.
and other precious stones .....	435, 545	338	454, 557
cut .....	435	338	454
engravers' .....	545	467	557
glaziers' .....	545	467	557
imitation .....	435	338	454
miners' .....	545	467	See par. 557.
rough or uncut .....	545	338 p. 131, 467.	557
set .....	434	338	454 p. 131.
Dianisidine .....	524		
Dice .....	417	320	435
Die blocks or blanks .....	135	122	146
Diphenylamin .....	524		
Discriminating duty on imports in foreign vessels .....	Sec. 22.	Sec. 14.	Sec. 17.
Discriminating duty on goods imported through countries contiguous to the United States .....	Sec. 22.		
Disk harrows .....	460	591	See p. 58.
Disks, for optical instruments, glass .....	565	496	591
Distilled spirits .....	291	239	331
internal-revenue tax on .....		Page 218.	

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Distilled spirits—Continued.			
stamps for internal-revenue tax on .....		Page 218.	
limitation of time for payment of internal- revenue tax on .....		Page 218.	
warehousing bonds .....		Page 218.	
bonds for additional tax .....		Page 219.	
regauging and allowance for shrinkage .....		Page 219.	
general bonded warehouses .....		Page 220.	
removal to general bonded warehouses .....		Page 221.	
stamps required on removal to general bonded warehouses .....		Page 221.	
may be transferred once from one general bonded warehouse to another .....		Page 221.	
provisions as to gauging, marking, etc. ....		Page 221.	
regulations governing removal from disused distillery .....		Page 221.	
provisions governing failure to comply with law governing bonded warehouses .....		Page 222.	
limit within which deposit must be made in general bonded warehouse .....		Page 222.	
all assessments .....		Page 223.	
in the arts, etc., free of internal tax, also under alcohol .....		Page 223.	
special tax as wholesaler .....		Page 223.	
storekeepers, gaugers, etc., compensation, transfer, etc. ....		Page 223.	
assignment of storekeeper and ganger to other service .....		Page 224.	
assignment of gaugers .....		Page 224.	
authority given Commissioner of Internal Revenue to refuse license to distill .....		Page 224.	
wine spirits, definition of .....		Page 225.	
Distilled oils .....	3	60	76
Divi-divi .....	546	468	558
Documents, public .....	501	410	
Doll heads .....	418	321	436
Dolls .....	418	321	436
Delmans, of wool .....	See par. 370.	285	397
Domestic—			
animals, regulations for admission .....	473	373	See par. 482.
articles returned after having been exported ..	483	387	493
bags .....	483	387	493
barrels .....	483	387	493
carboys .....	483	387	493
casks .....	483	387	493
manufactures .....	483	387	493
products .....	483	387	493
vessels .....	483	387	493
Down—			
bed .....		477 p. 128.	567 p. 129.
crude, not dressed, colored or manufactured ..	425	477	443
manufactures of .....	425	328	443
quilts of .....	425	328	443
Dracaenas .....	251		
Drag saws .....	168	154	183
Dragon's blood .....	547	469	559
Drainings of sugar .....	209	See par. 182½	726
Drawback .....	Sec. 30.	Sec. 22.	Sec. 25.
on coal .....	415		
on hides .....	437		
on tin plate .....			328 p. 199.
on returned packages .....	483	387	493
on exports of manufactures of imported ma- terial .....	Sec. 30.	Sec. 22.	Sec. 25.

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Drawers .....	319	262	352, 353
Drawing paper .....	401	310	422
Drawings .....	See par. 638, 701.	585, 687	677, 758
pen and ink .....	454	See p. 137.	.....
or other representations, obscene .....	Secs. 16-18.	Secs. 10-12.	Secs. 11, 12, 13.
Draughts .....	417	320	435
Dress facings, bias .....	315	.....	.....
goods—	.....	283 p. 111.	394, 395 p. 111, 112.
worsted .....	.....	.....	394, 395
wool .....	368, 369	283	.....
steels .....	137	.....	.....
trimmings .....	See par. 371.	286	398
Dressed line .....	325, 327	265, 266	358, 360
upper leather .....	438	341	456
Dried—	.....	.....	.....
blood .....	245, 497	404	508
fibers .....	20, 548	164, 470	24, 560
insects .....	20, 548	164, 470	24, 560
Dross from burnt pyrites .....	121	1094	133
lead .....	182	165	199
Druggets .....	380	294	406
Drugs, such as barks, beans, berries, etc. ....	20, 548	164, 470	24, 560
advanced in value, by refining .....	20	164	24
crude .....	548	470	560
to prevent conception .....	Secs. 16-18.	Secs. 10-12.	Secs. 11, 12, 13.
Dry plates, photographic .....	458	3584	.....
Duck cotton .....	321	264	.....
Dusters, feather .....	410	314	427
Dutch metal .....	175	160	190
clippings from .....	505	159	189
in leaf .....	175	160	190
wool carpets .....	378	293	405
Duty—	.....	.....	.....
applicable where two or more rates .....	Sec. 7.	Sec. 4.	Sec. 5.
discriminating .....	Sec. 22.	Sec. 14.	Sec. 17.
on bottles containing mineral waters .....	300-301	248	340, 341
Dyed cotton cloth .....	304-309	252-256	344-348
Dyeing, or tanning, crude articles for .....	482	386	492
Dyes—	.....	.....	.....
alizarin .....	469	368	478
from anthracin .....	469	.....	.....
coal-tar .....	15	14	18
Dyewoods, extracts, and decoctions .....	22	18	26
E.			
Earth—	.....	.....	.....
barytes .....	44	37, 395	49
crude, not powdered, etc. ....	49	See p. 15.	See p. 15.
fuller's, unwrought and unmanufactured ..	93	.....	.....
wrought and manufactured .....	93	.....	.....
ochery .....	49	42, 566	54
sienna .....	49	42, 566	54
umber .....	49	42, 566	54
washed or pulverized .....	49	.....	.....
Earthen substances, articles of .....	97	86	See p. 24.
Earthen ware .....	94-97	83, 84, 85, 86	99-101
brown .....	94	83	99
gray .....	94	.....	.....
Rockingham .....	94	.....	.....
yellow .....	94	83	99

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Earths or clays .....	93	82	98
Ebony wood .....	198, 700	684	220, 756
Edgings .....	339, 371, 390	276	373
cotton .....	339	276	373
flax .....	339	276	373
jute or vegetable fiber .....	339	276	373
Educational societies and institutions, books, apparatus, etc., for .....	503, 638, 649, 702	413, 585, 603	515, 677, 692
stops, art .....	481	384	491
Effects—			
household .....	504, 636	414, 583	516, 675
of Indians .....		582 p. 175.	674 p. 175.
personal .....	636, 697	583, 669	675, 752
of American citizens dying in foreign coun- tries .....	636	583	675
Eggs .....	244	198	275
birds', fishes', and insects' .....	549	471	561
silkworms' .....	662	618	706
yolks of .....	245	See p. 71.	276
Electric light poles .....	196		
Electrotype plates .....	166	151	180
Embossed paper .....	401	307	
Embroideries—			
beaded or spangled .....	408		
cotton .....	339	276	373
flax .....	339	276	373
jute .....	See par. 339.	276	373
linen .....	See par. 339.	See par. 276.	See par. 373.
silk .....	390	301	413
tinsel .....	179		
wool .....	371	286	398
Embroidered articles or fabrics .....	339, 371, 390	276, See par. 286, 301.	373, See par. 398, 413.
handkerchiefs .....	339, 312	276	373
Embroidery cotton .....	303		
Emery—			
files .....	419		
grains .....	419	322	437
ground .....	419	322	437
manufactured .....	419	322	437
manufactures of .....	419	322	437
ore .....	550	472	562
pulverized .....	419	322	437
refined .....	419	322	437
wheels .....	419		
Enamel, fusible .....	113	101	122
glass .....	564		
Enameled ironware .....	159	144	171, 172
leather .....	438	341	456
Encaustic brick or tile .....			94 p. 21.
Enfleurage grease .....	626	568	
Engraved plates .....	166	151	180
steel plates .....	166	151	180
Engraver's diamonds .....	545	467	557
Engravings .....	403, 500 501, 701	311, 410, 412, 687	423, 512, 514, 758
for exhibition .....	701	687	758
Envelopes, bordered, embossed, etc .....	399	307	
paper .....	399	307, 309	421
Epsom salts .....	31	24, 542	34
Erasers .....	153	138	165
Ergot .....	551	473	563
Essences, fruit .....	21	17	25
Essential oils .....	3	60	76

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Etamines .....	339		
Etchings .....	403, 500, 501, 503	410, 412 311, 575, 585 pp. 137, 162.	512, 514 423, 465, 677 pp. 137, 162.
Ethers .....	21	17	25
fruit .....	21	17	25
nitrous, spirits of .....	21	17	25
not specially provided for .....	21	17	25
sulphuric .....	21	17	25
Evergreen shrubs and vines .....	252	See p. 72.	See p. 72.
seedlings .....	252		
Excreescences .....	20, 548	16½, 470	24, 560
Exhibition—			
articles for .....	701, 702	687, 688	758, 759
photographic pictures, etc., for .....	701, 702		
works of art for .....	701		
Explosive substances .....	420-424	323-327	438-442
Export bounty paid on sugar by other countries .....		182½ p. 62.	237 p. 64.
bounties on merchandise bestowed by foreign countries .....	Sec. 5.	See p. 62.	See p. 64.
duty imposed on logs, etc., by foreign countries .....		683	218
duty on pulp woods .....	393, 396		
Expressed oils .....	3	60	76
Extract, hop .....	248		
Extracts—			
and decoctions .....	22	18	26
of annatto .....	475	375	484
of dyewoods .....	22	18	26
of hemlock and other barks used in tanning .....	22	18	26
of indigo .....	25	514	29
of licorice .....	29	23	33
of logwood .....	22	18	26
of madder .....	604	541	639
of malt .....	298	246	338
of meat .....	276	225	313
of munjeet .....	604	541	639
of opium .....	43	35	47
of orleans .....	475	375	484
of quebracho .....	22		
of rocou .....	475	375	484
of roucou .....	475	375	484
of safflower .....	651	605	694
of saffron .....	651	605	694
of sumac .....	22	18	26
of woods, not dyewoods .....	22		
Eyeglasses .....	108	98	119
glass plates for disks for .....	565	496	591
Eyeglass frames .....	108	98	119
lenses .....	109	100	121
F.			
Fabrics, beaded .....	408		
pile, flax .....	342		
plain woven, jute .....	341		
woven, flax, hemp, or ramie .....	346		
Fancy soap .....	72	63	79
Fans, palm-leaf .....	552	474	564
of all kinds .....	427	330	
Farina .....		475 p. 175.	565 p. 175.
Farm and field products .....	240-257	197-204	270-283
Fashion-plates .....	400	476 p. 175.	566 p. 175.
Fashion magazines .....	410	See p. 158.	See p. 158.
Feather dusters .....	425	314	427
Feathers .....		328, 447	443, 567



	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Feathers—Continued.			
artificial.....	425	328	443
crude, not dressed, colored, or manufactured. bed.....	425	477 p. 128.	567 p. 129.
ornamental.....	425	328	443
Feldspar.....		478 p. 175.	568 p. 175.
Felt, adhesive.....	553	479	569
carpeting.....			406 p. 115.
not woven or not specially provided for.....	370	284	396
paper roofing.....	394	304	
and felt fabrics.....	See par. 370.	See par. 284.	See par. 396
for printing machines.....		282 p. 110.	
Fence wire rods.....	136	123	147
posts.....	200	673	755
wire, iron, or steel.....	136	123	147
Fennel oil.....	626	568	661
seed.....	656	611	699
Fenugreek seed.....	656	611	699
Ferrocyanide of iron.....	45	38	50
Ferromanganese and ferrosilicon.....	122		
Fibers.....	20, 548, 632	470, 497, 577	397, 560, 592, 670
dried.....	20, 548	16 $\frac{1}{2}$ , 470	24, 560
Tampico.....	566	497	592
Fiber wares, indurated.....	433	353	461
Fibrin.....	554	480	570
Fibrous vegetable substances.....	566	497	597
Field and opera glasses.....	111		
Figs.....	264	217	300
Figures or images, obscene, on or of paper or other material.....	Secs. 16-18.	Secs. 10-12.	Secs. 11, 12, 13.
Filberts.....	270	222	307
Files and file blanks.....	156	141	168
Filter masse or filter stock.....	395		
tubes.....	98		
Filtering paper.....	397	307	419
Fine-art societies or institutions, articles for.....	503, 638, 649, 701, 702	585, 603, 687, 688	677, 692, 758, 759
Fire—			
arms.....	157, 158, 658	142, 143, 614	169, 170, 702
boards, paper for.....	402	310	422
brick.....	87	76, 77	93
enameled, painted, vitrified, etc.....	87	See p. 21.	See p. 21.
not enameled, painted, etc.....	87	See p. 21.	See p. 21.
crackers.....	420	323	438
wood.....	699	673	755
Fish.....	258-261, 555	208- 211, 481, 482	291- 295, 571, 572
anchovies.....	258	208	291
bait.....		482 p. 74.	572 p. 74.
bladders.....	23, 496	19, 403	507
boned.....	261		
brislings.....	258		
cans.....	See par. 258.		296
caught by American fishermen or citizens of the United States.....	555		571
cuttle-bone.....	543	465	555
eggs of.....	549	471	561
fresh, packed in ice.....	261, 555	481 see p. 152.	293
fresh-water.....	259, 555	481	293, 571
frozen.....	261, 555	209, 481	293, 571
glue or isinglass.....	23	19	27
halibut.....	261		
herrings.....	260	210	294

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Fish—Continued.			
imported salt used in curing, duties remitted.	284	608	322
in cans or packages .....	258	211	295
packed in any other manner .....	258	211	295
mackerel .....	261	See p. 74.	292
oil .....	42, 626	34, 568	46, 661
paste .....	241		
pickled .....	260, 261	209, 210	292-294
plates, railway .....	130	152	181
salmon .....	261	See p. 74.	292
salt-water, frozen .....	260	210	294
sardels or sardellen .....	258		
sardines, etc .....	258	208	291
shell and shrimps .....	659	615	703
skinned .....	261		
sauce .....	241		
skins .....	556	483	573
smoked, dried, salted, or pickled .....	261	209	293
sprats .....	258		
sounds .....	496	403	507
prepared .....	23	19	See par. 27.
Fisheries, products of American .....	555, 626	568	561, 571
Flannels .....	367	282	393
Flaps .....	400		
Flats, iron .....	123	112	135
Flasks, containing quicksilver .....	189, 483	387	207, 493
Flax, hemp, or jute—			
bagging .....	See par. 344.	392½	366
burlaps .....	See par. 341.	424½	364
carpeting .....	334, 381	295	407
carpets .....	334, 381	295	407
cords .....	330		
dressed line .....	325	265	358
edging .....	339	276	373
embroideries .....	339	276	373
embroidered articles .....	339	276	373
handkerchiefs .....	339	276	373
fabrics, woven .....	346	See p. 104.	See p. 104.
gill netting .....	332	272	367
gunny cloth .....	See par. 344	392½	366
hacked .....	325	265	358
handkerchiefs .....	345	See p. 94.	See p. 95.
hemp and jute .....	323-347,	265-277,	356-374,
	491, 566	399, 497	592-597
hemstitched handkerchiefs .....	339	276	373
insertings .....	339	276	373
laces .....	339	276	373
lace window curtains .....	339	276	373
linen hydraulic hose .....	335	273½	368
manufactures of .....	347	277	371
mats .....	334	See p. 115.	See p. 115.
neck ruffings .....	339	276	373
nets .....	332	272	367
not hacked .....	324	497	357
oilcloths, etc .....	See par. 337.	273	369
pile fabrics .....	342		
ruffings .....	339	276	373
ruchings .....	339	276	373
rugs .....	334	See p. 115.	See p. 115.
seed .....	254	206	285
oil .....	37	29	41
seines .....	332	272	367
shirting cloth .....	346		
straw .....	323	497	356
tamboured articles .....	339	276	373
tapes composed of .....	336	275½	

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Flax, hemp, or jute—Continued.			
threads .....	330	274	370
tow of .....	326	497	359
trimmings .....	339	276	373
tuckings .....	339	276	373
wearing apparel .....	339	275 p. 101.	372 p. 101.
webs .....	332	272	367
woven fabrics .....	346	See p. 104.	See p. 104.
yarns .....	331	274	370
Flints, flint, and flint stones .....	557	484	574
Flint glassware .....	99	88	103 and p. 30.
stones, ground .....	See par. 557.	484	574
Flitters .....	See p. 54.	160	-----
Floats .....	156	141	168
Flocks, cotton .....	537	458	549
woolen .....	363	279	389
Floor matting, cocoa or rattan .....	452	356	464
Chinese .....	333	485	575
rugs .....	382	296	408
Floss, silk .....	385	298	410
Flouncings .....	339, 371, 390	-----	-----
Flour—			
rice .....	232	193	261
rye .....	233	190	263
sago .....	-----	606 p. 165.	695 p. 165.
snuff .....	216	187	245
wheat .....	235	190	265
Flowers .....	20, 84, 548	16½, 71, 470	24, 88, 560
artificial .....	425	328	443
natural .....	251	-----	-----
of sulphur .....	84	71	88
Flues, boiler .....	152	130	157
Fluid extract of meat .....	276	225	313
Fluoric acid .....	464	-----	-----
Fluted glass .....	103	93	114
Flutings .....	339	-----	-----
Foreign manufactures, branding and labeling same .....	Sec. 8.	Sec. 5.	Sec. 6.
coin, to be estimated quarterly .....	-----	Sec. 25 p. 205.	Sec. 52 p. 205.
Forgings of iron or steel .....	127	115, 126	139, 153
combined iron and steel .....	127	115, 126	139, 153
Forks .....	155	140	167
tuning .....	453	326½	-----
Forms for buttons .....	413	315	428
building .....	125	113	137
Fossils .....	558	486	576
Fowls, land and water .....	494	401	505
Frames, spectacle and eyeglass .....	108	98	119
for optical instruments .....	111	-----	-----
umbrella and parasol .....	170	155½	-----
Framed looking-glass plates .....	106	96	117
Free list .....	Page 139.	Page 139.	Page 139.
Freestone .....	117, 118	105½, 106	127, 128
French chalk .....	13	11	16
Fresh milk .....	238	554	268
Fringes .....	371, 390	286 p. 118.	398 p. 118.
Frostings .....	58	48	61
Fruit plants, tropical and semitropical .....	560	487	577
Fruits preserved in spirits .....	263	-----	303
and nuts .....	262—	213—224,	297—
	272, 559, 622	378, 379, 213,	309, 578—586
		217, 488—491	
Fruit—			
apples .....	262	213	297, 298
artificial .....	425	328	-----
drugs .....	20, 548	16½, 470	24, 560

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Fruit—Continued.			
essences .....	21	17	25
ethers .....	21	17	25
grape .....	264		
green, ripe, or dried .....	559	489	580
in brine .....	559		
juice .....	299	247	339
knives .....	155	140	167
excrescences .....	20, 548	16½, 470	24, 560
oils .....	21	17	25
pears and peaches .....	262	See p. 152.	See p. 152.
plants .....	252, 560	487	577
preserved .....	263	218, 219	303, 304
Fullers' earth .....	93		
Fulminates and fulminating powders .....	421	324	439
Fur—			
articles of .....	450	353	461
dressed on the skin .....	426	329	444
hats .....	432	335	451
hat bodies .....	432	335	451
hatters' .....	426	329	444
manufactures of .....	450	353	461
pieces, dressed .....		492 p. 152.	
skins, carroted .....	426		
skins of all kinds, not dressed .....	562	493	588
undressed .....	561	492	587
Furnaces, welded cylindrical .....	152		
Furniture, cabinet .....	208	181	230
and similar household effects .....	504	414	516
Fusel oil .....	38	30	42
Fusible enamel .....	113	101	122
G.			
Gallic acid .....	1		
Galloons—			
beaded or spangled .....	408		
cotton .....	339	263 p. 98.	354 p. 98.
silk .....	390	300 p. 118.	412 p. 118.
tinsel .....	179		
wool .....	371	286	398
Galvanized iron .....	132	119	143
Gambier .....	563	494	589
Garden seeds .....		206½ p. 72.	286 p. 72.
Garlic .....	249		
Garments, outside .....	314, see par. 370.	284, 285	396, 397
Garnet, manufactures of .....	115		
Garnetted waste .....	361	279	388
Garters .....	320, 389		
Gas retorts .....	98	87	102
tips, lava .....	98	See p. 24.	See p. 24.
Gelatine .....	23	19	27
manufactures of .....	450	354	See p. 136.
Gems .....	649	603	692
German silver .....	174	158	188
Gilead, balm of .....	487	393	498
Gill netting .....	332	272	367
Gimps of wool .....	371	286	398
cotton .....		263 p. 98.	354 p. 98.
Ginger—			
ale .....	300	248	340
beer .....	300	248	340
cordial .....	296	244	336
root .....	667	629	716
wine .....	296	244	336

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Gins, cotton .....	460	591	See p. 58.
Girders, iron or steel .....	125	113	137
Glass and glassware—			
articles of .....	100	89, 90	106, 111
engraved .....	100	89, 90	106, 111
heads .....	408	99	445
bent .....	107	97	-----
beveled, enameled, etc .....	107	97	118
blown .....	100	-----	See p. 26, 30.
bottles .....	99, 100, 296, 297, 300, 301	88, 90	103, 104, 111
broken .....	-----	495 p. 30.	590 p. 30.
buttons .....	414	317	-----
carboys .....	99	88	103
cast polished plate .....	104, 105, 107	94, 95, 97	115, 116, 118
chemical .....	-----	-----	107 p. 26.
chimneys .....	-----	102 p. 30.	108 p. 30.
colored .....	99, 100, 107	88, 89, 90, 97	103, 106, 118
common window .....	101, 107	91, 97	112, 118
coquill .....	109	-----	-----
crown .....	101, 102, 105, 107	91, 92, 97	112, 113, 118
cut, engraved, etc .....	100, 107	89, 90, 97	106, 111, 118
cylinder .....	101, 102-105, 107	91, 92, 97	112, 113, 118
decanters .....	100	90	111
decorated .....	100, 107	89, 90, 97	106, 111, 118
demijohns .....	99	88	103
disks .....	565	496	591
enamel, white, for watch and clock dials .....	564	-----	-----
engraved .....	100, 107	89, 90, 97	106, 111, 118
etched .....	100, 107	90, 97	118
flashed .....	107	97	-----
flint .....	99	88	103, 104, sec p. 30.
frosted .....	100, 107	97	118
gilded .....	100	89	106
green .....	99	88	103
ground, frosted, etc .....	107	97	118
headed pins .....	-----	170 p. 57.	-----
jars of, molded or pressed .....	99	See p. 25.	See p. 25.
lead .....	99	-----	-----
limo. ....	99	88	103, 104, sec p. 30.
lenses .....	109, 111	100, 101	120, 121
looking-glass plates .....	105, 106, 107	95, 96	116, 117
manufactures of .....	112	102	108, 122
mirrors .....	See pars. 105- 107, 112.	See pars. 95- 97, 102.	116- 118, 119, 122
not cut, engraved, etc .....	See par. 99.	88	See p. 30.
old .....	-----	495 p. 30.	590 p. 30.
obscured, or ground .....	103, 107	93, 97	114, 118
opal .....	100	90	110
ornamented .....	100, 107	89, 90, 97	106, 111, 118
painted or stained windows .....	112, 703	102, 686	122, 757
plate .....	103-107	93-97	114-118
plates for optical instruments .....	565	496	591
or disks .....	565	496	591
porcelain .....	100	90	110
printed .....	100	89, 90	106
ribbed, rolled, containing wire netting .....	103	93	114
rough plate .....	103	93	114
sanded .....	107	97	118
silvered .....	100, 105, 106, 107	89, 95, 96, 97	106, 116, 117, 118
slides for magic lanterns .....	110	101	See p. 30.

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Glass and Glassware—Continued.			
smooth plate	103		
spectacles and eyeglasses	108	98	119
stained or painted	100, 107, 112	89, 90, 97, 102	106, 111, 118, 122
strips	110	See p. 30.	See p. 30.
thin blown			108 p. 30.
unpolished window, crown and cylinder	101	91	112
vessels filled	99, 100	88, 90	111
vials	99	88	103
window	101, 107, 112	91, 97, 102	113, 118, 122
Glasses—			
coquill	109		
opera and field	111		
plano	109		
Glazed articles, iron or steel	159	144	171, 172
Glaziers' diamonds	545	467	557
lead	182	167	201
Glove trunks	446	350	
Gloves—			
kid	439-445	343-349	458
leather	439-445	343-349	458
lined	445	349	See p. 132.
Glucose or grape sugar	210	183	240
Glue	23	19	27
fish or isinglass	23	19	27
stock	572	506	606
Glycerin—			
crude	24	20	28
not purified	24	20	28
refined	24	20	28
Goat hair	348, 350, 356	685	375, 377, 383
Goatskins	438	341	456
Angora			605 p. 166.
Goggle-frames and mountings	108	98	See par. 119.
Gold—			
articles of	193	See par. 177.	215
beaters' molds	567	498	598
beaters' skins	567	498	598
bullion	511	423	522
bullions of	179	162	196
coins	530	449	544
leaf	177	163	197
medals	612	551	648
manufactures of	193	177	215
ore	629	573	667
pens	187	169	205
size	53	44	56
sweepings	629	644	729
thread	179	162	196
Goods taken from sunken vessels	Sec. 28.	Sec. 20.	Sec. 23.
wares, and merchandise imported but not entered	Sec. 33.		
wares, and merchandise entered without payment of duty	Sec. 33.		
Goring, silk	389	300	412
Gorings, flax, cotton, or other vegetable fiber	339	See p. 98.	See p. 98.
wool	371	286	398
Grain bags	See par. 343.	424	365
spirits from	289	237	329
Grains	20,	16 $\frac{1}{2}$ ,	24,
artificial	223-235, 548	190, 191, 470	252-264, 560
	425	328	
Granadilla wood	198, 700	684	220, 756
Granite	117, 118	105 $\frac{1}{2}$ , 106	127, 128

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Grape fruit .....	266	-----	-----
Grape sugar or glucose.....	210	183	240
Grapes .....	265	214	299
Grass—			
braids, etc., suitable for ornamenting hats ..	409	417	518
and straw, definition of .....	449	352	-----
grasses and fibers .....	566, 632	497, 577	592-597, 670
manufactures of .....	449	352	460
seeds .....	656	611	699
sisal .....	566	497	596
for paper .....	632	577	670
textile .....	566	497	597
Grease .....	568	499	599
enfleurage .....	626	568	-----
from wool .....	279	645	316
used in soap making .....	568	499	599
Green, chrome .....	48	41	53
Paris .....	59	59 $\frac{1}{2}$	-----
pease .....	250	581	203
Grindstones .....	119	107	129
Ground beans .....	271	223	308
alum .....	4	8	9
chalk .....	13	See p. 8.	See p. 8.
Gnano .....	569	500	600
Gum .....	20, 548	16 $\frac{1}{2}$ , 470	24, 560
British .....	286	233	324
crude .....	470	369	479
resin .....	20, 548	16 $\frac{1}{2}$ , 470	24, 560
substitute .....	286	233	324
Gums .....	20, 548	16 $\frac{1}{2}$ , 470	24, 560
Gun—			
barrel-molds .....	135	122	146
barrels .....	168, 658	614	702
blocks .....	699	679	223
powder .....	422	325	440
wads .....	428	331	446
Gunny—			
bags .....	See pars. 344, 632.	501, 577	601, 670
cloth .....	344, 632	392 $\frac{1}{2}$ , 501, 577	366, 601, 670
cloth, old .....	632	577	670
Gut, cat, unmanufactured .....	517	431	529
whip .....	517	431	529
worm .....	517	431	529
manufactures of .....	448	351	459
Gutta-percha, crude .....	570	503	603
manufactures of .....	450	353	461
Guts, salted .....	496	403	602
Gypsum .....	91	81	97

## H.

Hair.....	571	504	604
advanced beyond washed or scoured condi- tion .....	364	-----	390
alpaca .....	348, 350, 356	685	375, 377, 383
of angora goat and other animals .....	350, 356	-----	-----
animals', unmanufactured .....	571	280, 504	391, 604
of the camel .....	348, 350, 356, 358, 359	685	375, 377, 383, 385, 386
cattle .....	571	504	604
cloth .....	431	333, 334	448, 449
curled, for beds and mattresses .....	430	332 $\frac{1}{2}$	450
goat .....	348, 350, 356	685	375, 377, 383
horse .....	571	504	604

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Hair—Continued.			
human .....	429, 571	332, 504	447, 604
manufactures of .....	450	353	461
clean or drawn, but not manufactured .....	429	332	447
raw, uncleaned, and not drawn .....	571	504	604
on the skin .....	360	685	387
of the first class .....	357	-----	384
of the second class .....	357	-----	384
of the third class .....	358, 359	-----	385, 386
pencils .....	410	314	427
pins .....	188	170	206
press cloth .....	431	-----	-----
Russian camel's hair .....	351	-----	378
seating .....	431	334	449
wood sticks .....	700	684	756
Half hose .....	317, 318	261, 262	352, 353
Halibut .....	261	-----	-----
Hams .....	273	225½	310
Hammer molds .....	135	122	146
Hammers and sledges .....	144	129	156
Handkerchiefs .....	312, 339, 345, 388	258, 276, 301	349, 373, 413
cotton .....	312	258	349
embroidered .....	312, 339, 388	276	373
flax, hemp, or ramie .....	345	See p. 94.	See p. 95.
hemmed or not .....	345	-----	-----
hemstitched or imitation hemstitched .....	312, 345, 388	-----	373
lace .....	339	276	373
linen .....	See par. 339.	See par. 276.	See par. 373.
reversed or drawn .....	345	-----	-----
silk .....	388	301	413
Handle bolts .....	699	673	755
Handle, curling-stone .....	540	462	552
Handless, curling-stone .....	-----	155½ p. 53.	-----
Hand mirrors .....	-----	102 p. 30.	122 p. 30.
made paper .....	401	-----	-----
saws .....	168	154	183
Hangings, paper .....	402	310	422
Hard-rubber, manufactures of .....	450	353	461
woods of various kinds, unmanufactured .....	700	684	756
Harness, saddles, and saddlery .....	447	-----	-----
of immigrants .....	474	374	483
Harrows, tooth and disk .....	460	591	-----
Harvesters, duty on .....	460	591	See p. 58.
Hassocks .....	382	296	408
Hat—			
bodies, of fur .....	432	335	451
bands .....	389	-----	-----
braids .....	409	417	518
materials .....	409	417	518
pins .....	188	170	206
wire .....	137	124	148
Hats, bonnets, or hoods .....	409, 432, see par. 367.	282, 335	393, 451
Hatters'—			
furs .....	426	329	444
irons .....	148	134	161
plush .....	461	593	469
Hawaiian Islands, commercial treaty .....	209	182½	-----
Hay .....	246	199	277
Head-nets .....	371	286	398
Heading—			
blocks .....	200	679	223
bolts .....	200	673 p. 171.	755 p. 171.
Healds .....	320	-----	-----
Hemlock bark, extract of .....	22	18	26
lumber .....	-----	-----	218 p. 59.



	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Hemp ( <i>see also</i> Flax) .....	327	266, 497	360
bagging .....	344	392 $\frac{1}{2}$	366
cables and cordage of .....	329	268	362
carpeting .....	334	269	363
carpets .....	334	269	363
cords and twines .....	330	See p. 99.	See p. 99.
cordage for vessels .....	Page 183.	Sec. 7.	Sec. 8.
fabrics, woven .....	346	See p. 104.	See p. 104.
handkerchiefs .....	345	See p. 94.	See p. 95.
hackled .....	327	266	360
hydraulic hose .....	335	273 $\frac{1}{2}$	368
line of .....	327	266	360
mats .....	334	See p. 100.	See p. 100.
manufactures of .....	347	277	371
New Zealand .....	See par. 329, 491.	268, 399	See par. 362.
not hackled .....	324	497	357
seed oil .....	39	31	43
rugs .....	334	See p. 100.	See p. 100.
seed .....	656	611	699
threads .....	330	274	370
tow of .....	327	497	359
yarns .....	331	274	370
Hemstitched flouncings or skirtings .....	339		
Herbs .....	20, 548	16 $\frac{1}{2}$ , 470	24, 560
Herrings .....	260	210	294
Herring oil .....	42	34	46
Hides .....	437, 664	505	605
of neat cattle, certain importations pro- hibited .....	Sec. 25.	Sec. 17.	Sec. 20.
penalty for violation of section 25 .....	Sec. 26.	Sec. 18.	Sec. 21.
of cattle .....	437	505	605
cuttings .....	572	506	606
drawback on .....	437		
dry, salted or pickled .....	437	505	605
not specially provided for .....	664	See p. 166.	See p. 166.
rope .....	573	507	607
raw .....	437	505	605
Hinges and hinge blanks .....	145	131	158
Hoarhound seed .....	656	611	699
Hobnails .....	161	146	174
Hogs .....	See par. 219.	See par. 189.	249
Hogsheads .....	204		
Hollow ware .....	150	136	163
Hones and whetstones .....	574	508	608
Honey .....	247	200	278
Hoods, materials for .....	409	417	518
Hoofs, unmanufactured .....	575	509	609
Hooks and eyes .....	180		
cards, wrappings, etc., included in dutiable weight .....	180		
metallic .....	180		
Hoop or band iron .....	128, 129, 132	116, 119, 459	140, 143
Hoop or band steel .....	128, 129, 132	116, 119, 459	140, 143
Hoops, iron or steel .....	128, 129, 132	116, 119, 459	140, 143
Hop extract and lupulin .....	248		
Hop— poles .....	699	673	755
roots for cultivation .....	576	510	610
Hops .....	248	201	279
Horn— buttons .....	414	317	430
manufactures of .....	449	352	460
parts of, unmanufactured .....	577	511	611
strips .....	577	511	611
tips .....	577	511	611
Horns .....	577	511	611

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Horse—			
hair .....	571	504	604
rakes .....	460	591	See p. 58
shoe nails .....	161	146	174
shoes, wrought .....	163	148	176
Horses .....	220, 473	189, 373	247
regulations admitting .....	473, 474	373, 374	482, 483
Hose, linen hydraulic .....	335	273+	368
Hosiery, cotton .....	317, 318	261, 262	352, 353
House furniture .....	208	181	230
Household effects .....	504	414, 583	516, 675
Hubs for wheels .....	200	679	223
Hulls, oat .....	231		
Human hair .....	429, 571	332, 504	447, 604
manufactures of .....	450	353	461
raw .....	571	504	604
Hunting knives .....	155	140	167
Hyacinths .....	251	See p. 165.	See p. 165.
Hydrochloric acid .....	464		
Hydrate, chloral .....		12 p. 18.	
of alumina .....	4		
of potash .....	63, 644	595	685
refined .....	63	595	70
of soda .....	76	65	81
Hydraulic cement .....	89	79	95
hose .....	335	273+	368
Hydriodate of potash .....	64	55	71
Hydrographic charts .....	501	410	512
Hyposulphite of soda .....	76		
I.			
Ice .....	578	512	612
Ichthyol oil .....	626		
Images, obscene .....	Secs. 16-18.	Secs. 10-12.	Secs. 11, 12, 13.
Imitations of natural mineral waters .....	301	249	341
Immoral articles, casts, instruments .....	Secs. 16-18.	Secs. 10-12.	Secs. 11, 12, 13.
Implements, professional .....	645	596	686
Importation of articles by the United States .....	500	385, 412	514
Imports of convict-labor productions prohib- ited .....	Sec. 31.	Sec. 24.	Sec. 51.
Improved wools of class three .....	353		380
Improvements in the arts .....	616	557	652
India mattings .....	333	See p. 100.	See p. 100.
Malacca joints .....	700	684	756
India rubber .....	579	513	613
clothing .....	314, 390		349, 413
crude .....	579	513	613
goods .....	320, 371, 389, 390, 391	263, 286, 300, 302	See par. 354, 398, 412, 413
manufactures .....	449, 450	352, 353	460-461
milk of .....	579	513	613
old scrap .....	579	513	613
garments .....	314		349
refuse .....	579	513	613
vulcanized manufactures of .....	450	353	461
Indian madder .....	604	541	639
Indians, goods and effects of .....		582 p. 175.	674 p. 175.
Indigo .....	25, 580	514	29, 614
carmined .....	25	514	29
extracts of .....	25	514	29
pastes of .....	25	514	29
Indurated fiber ware .....	433	353	461
Ingots—			
steel .....	135	122	146
for locomotive, car, or railway tire .....	171	156	185

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Ingots—Continued.</b>			
of copper .....	532	454	194
nickel .....	185	.....	.....
platina .....	641	589	681
Ingrain carpets .....	377-378	292, 293	404, 405
Inks .....	26	21	30
Ink powders .....	26	21	30
Insects, dried .....	20, 548	16½, 470	24, 560
eggs of .....	549	471	561
Insertings .....	339, 371, 390	276	373
cotton .....	339	276	373
flax .....	339	276	373
Instruments—			
musical .....	453	326½	.....
philosophical .....	638	585	677
professional .....	645	596	686
scientific .....	638	585	677
Integuments of animals .....	496	403	507
Internal-revenue manufactures in bond .....	Sec. 15.	Sec. 9.	Sec. 10.
on beer, etc. ....	Sec. 9.	.....	.....
on opium .....	.....	.....	Sec. 36, p. 229
on tobacco and cigars .....	Sec. 10.	.....	Sec. 26-35
stamps .....	Sec. 9-10.	.....	pp. 227-229
special taxes, when due .....	.....	.....	Page 229.
tax on distilled spirits .....	.....	Pp. 218-225	Page 231.
on opium and regulations .....	.....	.....	.....
regulations concerning sweet wines .....	.....	.....	Page 229.
Intestines of animals .....	496	.....	Page 229.
Inventions, models of .....	616	557	652
Iodate of potash .....	64	55	71
Iodide of potash .....	64	55	71
Iodine—			
crude .....	581	515	615
resublimed .....	27	515	31
Iodoform .....	28	22	32
Ipecac .....	582	516	616
Iridium .....	583	517	617
Iron—			
anchors .....	127	126	153
andirons .....	148	134	161
angles .....	125	113	137
anvils .....	142	128	155
articles, cast .....	147-150	133-136	160-163
articles of .....	193	See par. 177.	215
axles .....	143	127	154
bars .....	143	127	154
blanks .....	143	127	154
parts of .....	143	127	154
forgings .....	143	127	154
fitted in wheels .....	143	127	154
balls, anti-friction .....	127	.....	.....
band .....	128, 129, 132	116, 119, see par. 459	140, 143
bar .....	123, 124, 141	111, 112	135, 136, 152
barrel hoops .....	128	116	140
basic slag .....	121	.....	.....
beams .....	125	113	137
billets .....	124	111	136
blacksmiths' hammers and sledges .....	144	129	156
black taggers .....	See par. 131.	118	142
blanks .....	171	156	185
blooms .....	124	111	136
boiler plates .....	126	114	138
tubes, flues, or stays .....	152	130	157
bolt and bolt blanks .....	145	131	158

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Iron—Continued.			
bolts and other metal manufactures for ves-	Page 183.	Sec. 7.	Sec. 8.
sels .....	164	149	177
brads, cut .....	412	.....	.....
buckles .....	125	113	137
building forms .....	171	156	185
car tires .....	125	113	137
car-truck channels .....	147-149	133,	160,
castings of .....	.....	131, 135, 136	161, 162, 163
cast-scrap .....	122	110	134
chain or chains .....	151	137	164
channels .....	125	113	137
charcoal .....	124	111	136
chromate of .....	520	438	132
cogged ingots for railway wheels .....	171	156	185
coils .....	124	111	136
cold rolled .....	133, 141	120	144, 152
columns and posts .....	125	113	137
corrugated .....	131	118	142
cotton-ties (hoop iron) .....	129	459	140
cranks .....	.....	126 p. 35.	153 p. 36.
crowbars .....	144	129	156
cut nails and spikes .....	160	145	173
damage allowance prohibited .....	138	125	149
deck and bulb beams .....	125	113	137
drawn .....	141	.....	.....
dross or residuum from burnt pyrites .....	121	109½	133
ferromanganese .....	122	110	134
ferrosilicon .....	122	110	134
flat rails .....	130	117	141
flats .....	123	112	135
flues .....	152	130	157
forgings .....	127	115, 126	139, 153
for axles .....	143	127	154
galvanized .....	132	119	143
glazed articles .....	159	144	171-172
girders .....	125	113	137
hammered .....	123, 124, 141	112	135, 152
hammers .....	144	129	156
hatters' irons .....	148	134	161
hinge-blanks .....	145	131	158
hinges .....	145	131	158
hoop .....	128, 129, 132	116, 119, see par. 459.	140, 143
hoops .....	128, 129	119	140
hollow ware, cast .....	150	136	163
horseshoes .....	163	148	176
horseshoe nails .....	161	146	174
joists .....	125	113	137
kentledge .....	122	110	134
limitation of duty .....	140	121	151
locomotive tires .....	171	156	185
loops .....	124	111	136
malleable, castings .....	149	135	162
mill cranks, wrought iron .....	.....	126 p. 35.	153 p. 36.
muleshoes .....	163	148	176
nail rods .....	136	123	147
nails .....	160-162	145, 146, 147	173, 174, 175
no deductions in levying and collecting duties on ores .....	121	.....	133
no deduction for partial loss on iron or steel nuts .....	138	.....	.....
ore .....	163	148	176
.....	121	109½	133
manganiferous .....	121	109½	133
metal from, when malleable .....	139	.....	150
or steel flat rails punched .....	130	117	141

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Iron—Continued.</b>			
oxshoes .....	163	148	176
parts of sections of columns and posts .....	125	113	137
pigs .....	122	110	134
pipe, cast .....	147	133	160
wrought .....		130 p. 47.	157 p. 47.
plate .....	126, 132, 133, 134, 131, 135, 141, 159, 166	114, 118, 119, 120, 121, 144, 122, 151	138, 142, 143, 144, 145, 146, 152, 171, 172, 180
plates, cast .....	148	134	161
polished .....	141		152
posts or parts or sections of columns .....	125	113	137
railway bars .....	130	117	141
fish plates .....	130	152	181
tires .....	171	156	185
rivets .....	167	153	182
rods .....	124, 136, 141	111, 123	136, 147, 152
for rivets, screws, nails, and fence wires .....	136	123	147
for vessels .....	Page 183.	Sec. 7.	Sec. 8.
rolled .....	123, 133	111, 112, 120	135, 136, 144
round .....	See par. 123, 124.	111, 112	135, 136
rust or discoloration of .....	138	125	149
scrap .....	122	110	134
screws, wood .....	169	155	184
scroll .....	128, 132	116, 119	140, 143
sheets .....	126, 131, 132, 133, 134, 135, 137, 141, 159	118, 119, 120, 121, 124, 144, 114, 122	138, 142, 143, 144, 145, 146, 148, 152, 171, 172
sizes or shapes of any kind .....	124	111	136
and steel shotguns, muzzle-loading .....	157	142	See par. 169.
skelp .....	126, 131	114, 118	138, 142
slabs .....	124	111	136
sledges .....	144	129	156
spiegeleisen .....	122	110	134
splice bars .....	130	152	181
spikes .....	160, 163	145, 148	173, 176
sprigs, cut .....	164	149	177
square .....	123	112	135
stays .....	152	130	157
stove plates, cast .....	148	134	161
strips .....	See par. 137, 141.	124	148, 152
structural shapes .....	125	113	137
sulphate of .....	19	455	23
sulphuret of .....	674	642	133
T T .....	125	113	137
tacks, out .....	164	149	177
taggers .....	See par. 131- 133, 134.	118-120, 121	142-144, 145
tailors' irons .....	148	134	161
T rails .....	130	117	141
tees for vessels .....	Page 183.	Sec. 7.	Sec. 8.
terne plates .....	134	121	145
tin plates .....	134, 140	121	145, 151
ties .....	129	459	140
track tools .....	144	129	156
tubes .....	152	130	157
vessels, cast .....	148	134	161
wares .....	159	144	171, 172
washers .....	163	148	176
wedges .....	144	129	156
wheels .....	171	156	185
parts of .....	171	156	185

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Iron—Continued.</b>			
wire .....	137	124	148
cloths .....			148 p. 43.
nails .....	162	147	175
netting .....			148 p. 43.
rods .....	136	123	147
rope .....	137		148
strand .....	137		148
wrought, scrap .....	122	110	134
leinglass, or fish glue .....	23	19	27
istle or Tampico fiber .....	491, 566	399, 497	362, 592
cables, cordage, and twine .....	329, 491	268, 399	362
Italian cloths .....	368, 369	283	394, 395
<b>Ivory.</b> .....	584	519	618
bagatelle balls .....	417	320	435
billiard balls .....	417	320	435
black .....	47	40	52
buttons .....	414	317	430
chess balls .....	417	320	435
cheesmen .....	417	320	435
cut .....	584	519	618
dice .....	417	320	435
draughts .....	417	320	435
pool balls .....	417	320	435
vegetable .....	584	519	618
manufactures .....	417, 450	320, 354	435, 462
tusks .....	584	See p. 155.	See p. 155.
<b>J.</b>			
Jackets, woolen .....		285 p. 112.	397 p. 112.
Jacquard designs of paper .....	402		
cards .....	402		
figured goods .....	391		
Jalap .....	585	520	619
Japan varnish .....	53	44	56
Japanese matting .....	333	See p. 100.	See p. 100.
Japans .....	53	44	56
Japanned leather .....	438	341	456
Jare .....	99	See p. 25.	See p. 25.
Jasper, manufactures of .....	115		
Jaemine oil .....	626	568	661
Jellies .....	263	218	303
Jet .....	586	521	620
manufactures of .....	115	351	459
trimmings .....		354 p. 136.	
unmanufactured .....	586	521	620
<b>Jewelry</b> .....	434-436	336-338	452, 453, 454
parts of, finished or unfinished .....	434	See p. 130.	See p. 130.
not specially provided for .....	434	336	452
Jewels, used in manufacture of watches .....	191	467	557
Joists, iron or steel .....	125	113	137
Jonquils .....	251		
Joss, light or stick .....	587	522	621
Juglandium oil .....	626	568	661
Jugs or bottles, filled, no duty on .....	297, 300, 301	245, 248, 249	337, 340, 341
dutiable .....	296, 301	244, 249	336, 341
<b>Juice—</b>			
cherry .....	299	247	339
fruit .....	299	247	339
lemon, or sour orange .....	597	533	631
lime .....	597	533	631
prune .....	299	247	339
Juniper oil .....	626	568	661
Junk, old .....	588	523	622
Jute .....	566	497	593

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Jute—Continued.</b>			
bags, for grain .....	343	424 $\frac{1}{2}$	365
bagging .....	344	392 $\frac{1}{2}$ p. 102.	366 p. 102.
burlaps .....	-----	424 $\frac{1}{2}$ p. 102.	364 p. 102.
butts .....	566	497	594
carpeting .....	334	269	363
carpets .....	334	269	363
edgings .....	339	276	373
embroideries .....	339	276	373
fabrics, woven .....	341	See p. 102.	See p. 102.
gunny cloth .....	344	392 $\frac{1}{2}$	366
hydraulic hose .....	335	273 $\frac{1}{2}$	368
insertings .....	339	276	373
lace window curtains .....	339, 340	276	373
laces .....	339	276	373
manufactures of .....	347	277	374
mats .....	334	See p. 100.	See p. 100.
old gunny cloth .....	632	577	670
rugs .....	334	See p. 100.	See p. 100.
sacks .....	343	See p. 103.	See p. 103.
tamboured articles .....	339	276	373
trimmings .....	339	276	373
tuckings .....	339	276	373
yarn .....	328	267	361
<b>K.</b>			
Kainite .....	591	526	625
Kangaroo skins .....	438	341	456
Kaolin .....	93	82	98
Kelp .....	589	524	623
Kentledge, iron .....	122	110	134
Kernels, palm nut .....	622	491	586
Kid gloves .....	439-445	343-349	458
skins .....	438	341	456
Kisserite .....	590	525	624
Kindling wood .....	197	-----	-----
Kirschwasser .....	292	240	332
Kitchen knives .....	155	140	167
<b>Knit goods—</b>			
cotton or linen .....	317, 318, 319	261, 262	352, 353
silk .....	390	301	413
worsted or woolen .....	366, 370	281, 285	392
Knitting-machine needles .....	165	150	178, 179
<b>Knives—</b>			
and forks, carving .....	155	140	167
cooks' .....	155	140	167
artists' .....	155	140	167
blades of .....	153	-----	-----
bread .....	155	-----	-----
budding .....	153	140	167
butchers' .....	155	140	167
butter .....	155	140	167
cheese .....	155	140	167
clasp .....	153	See p. 48.	See p. 48.
fruit .....	155	140	167
handles of horn, bone, etc. ....	153, 155	138	-----
hunting .....	155	140	167
kitchen .....	155	140	167
manicure .....	153	-----	-----
painters' .....	155	140	167
palette .....	155	140	167
parts of .....	153	138	165
pen .....	153	138	165
plumbers' .....	155	140	167
pocket .....	153	138	165

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Knives—Continued.</b>			
pruning .....	153		
shoe .....	155		
table .....	155	140	167
vegetable .....	155	140	167
Kryolith .....	538	460	550
Kyanite .....	591	526	625
<b>Labels—</b>			
L.			
cigar .....	400	308	
cotton .....	320		
<b>Lac—</b>			
dye .....	592	527	626
button, crude, seed, stick, or shell .....	592	527	626
spirits .....	593	528	627
sulphur .....	674	642	727
<b>Lace window curtains, of cotton, flax, or other</b>			
vegetable fiber .....	333, 340	276	373
tidies, bedsets, and other articles .....	339, 340		
<b>Laces</b>	339, 340, 371, 390, 408, 409	276, 286, 301, 417	373, 398, 413, 518
beaded or spangled .....	408		
cotton .....	339	276	373
flax .....	339	276	373
for hats, bonnets, and hoods .....	409	417	518
leather shoe .....	438		
Nottingham lace articles .....	340		
linen .....	See par. 339.	See par. 276.	See par. 373.
silk .....	390	301	413
tinsel .....	179		
wool .....	371	286	398
<b>Lactarine</b> .....	594	529	628
<b>Lactic acid</b> .....	1		
<b>Lahn</b> .....	179	654	737
<b>Lakes</b> .....	58	48	61
<b>Lambskins</b> .....	438	341	456
<b>Lambskin gloves</b> .....	441-443	343-441	458
<b>Lame</b> .....	179	654	737
<b>Lampblack</b> .....	47	40	52
<b>Lamp wicking</b> .....	320	263	
<b>Lancewood</b> .....	198, 700	684	220, 756
<b>Land fowls</b> .....	494	401	505
<b>Lappets</b> .....	313		
<b>Lap welded, butt welded, seamed or jointed</b>			
boiler tubes, flues, stays, etc. ....	152	See p. 47.	See p. 47.
<b>Lard</b> .....	277	225½	314
<b>Last blocks</b> .....	200	677	223
<b>Lastings</b> .....	413	315	428
<b>Latch needles</b> .....	165		
<b>Laths</b> .....	201	680	224
<b>Laudanum</b> .....	43	35	47
<b>Lava, unmanufactured</b> .....	595	531	629
tips .....	98	86	101
<b>Lavender oil</b> .....	626	568	661
<b>Lead</b> .....	181, 182	165-167	199-201
acetate of .....	60	49	62
articles of .....	193	See par. 177.	215
in bars .....	182	166	200
in bullion .....	182		
blocks .....	182	166	200
colors containing .....	54	45	
not containing quicksilver .....	54	45	
dross .....	182	165	199
in any form not specially provided for .....	182		
glaziers' .....	182	167	201
gray or yellow, acetate of .....	60		



	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Lead—Continued.</b>			
molten .....		166 p. 56.	200 p. 56.
nitrate of .....	60	50	64
old .....	182	166	200
ore .....	181	165	199
pencils .....	456	357	466
in pipe .....	182	166	200
pipes .....	182	167	201
products .....	51, 54, 60	49-52	62-67
red .....	51	51	66
refuse .....	182	166	200
scrap .....	182	166	200
sheets .....	182	167	201
shot .....	182	167	201
type metal .....	190	171	208
white .....	55	52	67
wire .....	182	167	201
for pencils .....	457	358	467
<b>Leaf—</b>			
aluminum .....	175	160	190
bronze or Dutch metal .....	175	160	190
gold .....	177	163	197
silver .....	178	164	198
tobacco .....	213, 214	184, 185	242, 243
<b>Leakage of wines and spirits .....</b>	296	244	336
<b>Leather (see also Hides and skins) .....</b>	437-447	339-350, 458	455-458
band or belting .....	438	339, 340	455
manufactures of .....	437-447, 450	339-350, 353	455-458, 461
bookbinders' calfskin .....	438	341	456
boots and shoes .....	438	341	456
calfskin .....	438	341	456
chamois skins .....	438	341	456
cut into boot, shoe, or slipper patterns .....	438	342	457
dressed upper .....	438	341	456
enameled .....	438	342	457
for uppers or vamps .....	438	342	457
gloves .....	439-446	343-350	458
harness .....	447		
japanned calfskin .....	438	341	456
kangaroo skins .....	438	341	456
kid skins .....	438	341	456
lamb skins .....	438	341	456
manufactures .....	438, 447, 450	339-342, 353	455-457, 461
morocco .....	438	341	456
not specially provided for .....	438	339-341	455, 456
other forms .....	438	342	457
patent .....	438	341	456
pianoforte .....	438	341	456
pianoforte action .....	438	341	456
saddles and saddlery .....	447		
sheep and goat skins .....	438	341	456
shoelaces .....	438		
shoes .....	438	341	456
soles .....	438	339	455
tanned .....	438	341	456
upper .....	438	341	456
vamps .....	438	342	457
varnished .....	438		
<b>Leaves .....</b>	20, 425, 548	164, 328, 470	24, 560
artificial .....	425	328	
Ledger paper .....	401		
Leeches .....	596	532	630
Less crystals .....	6	74	91
wine, crude .....	6		
<b>Lemon—</b>			
boxes .....	205	See p. 75.	See pp. 75, 143.

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Lemon—Continued.</b>			
grass oil .....	626	568	661
juice .....	597	533	631
oil .....	626	568	661
peel .....	627	220, 664	305, 570
peel not candied or dried .....	627	570	664
preserved .....	267	220	305
Lemons .....	266	216	301
Lemonade .....	300	555	340
<b>Lenses</b>	109, 111	100	120, 121, 122
eyeglass .....	See par. 109.	100	121
glass .....	111	100	122, p. 30.
pebble .....	109	100	122, p. 30.
photographic .....	111		
spectacle .....	See par. 109.	See par. 100.	121
Letter paper .....	401	See p. 123.	See p. 123.
Libraries, articles for .....	503, 638, 649	412, 413, 603	514, 515, 690
or parts of, of persons or families from for- eign countries .....	504	414	516
Library, Congressional, books for .....	500	412	514
of Congress, charts and maps for .....	500	412	514
Licenses for custom-house brokers .....	Sec. 34.	See p. 204.	
Lichens .....	20, 548	164, 470	24, 560
Licorice .....	29	23	33
extracts of .....	29	23	33
paste or roll .....	29	23	33
root, unground .....	598	534	632
Lifeboats .....	599	535	633
Life-saving apparatus .....	599	535	633
Lignum-vitæ .....	198, 700	684	220, 756
Lilies .....	251		
Lily of the valley .....	251	234½	666
<b>Lime</b>	90	80	96
artificial sulphate of .....	46	39	51
borate of .....	11	10	14
chloride of .....	8	537	635
citrate of .....	600	536	634
glassware .....	99	88	103-105, see p. 30.
juice .....	597	633	631
sulphate .....		588 p. 22.	680 p. 22.
<b>Limes</b>	266	216	301
oil of .....	626	568	661
packages containing .....	205	216	301
<b>Limestone</b>	117, 118	105½, 106	127, 128
rock asphalt .....	93		
containing bitumen .....	93		
<b>Linen—</b>			
brown and bleached .....	See par. 315.	259	350
cloth .....	See par. 346.	See par. 277.	See par. 371.
collars and cuffs .....	338	275	372
embroideries .....	339	276	373
hemstitched handkerchiefs .....	339, 345	See par. 258, 276.	349, 373
hydraulic hose .....	335	273½	368
insertings .....	339	276	373
laces .....	339	276	373
manufactures of .....	347	277	371
napkins .....	339		
neck ruffings .....	339	276	373
pillow shams .....	339, 340		
quillings .....	339		
ruchings .....	339	276	373
shirts .....		275 p. 101.	372 p. 101.
wearing apparel .....	339	275	372
<b>Lined gloves</b> .....	445	349	458

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Lining for bicycle tires .....	320	263	.....
Linoleum .....	337	273	369
Linseed .....	254	206	285
oil .....	37	29	41
Liqueurs .....	292	See p. 81.	See p. 81.
Liquid, orchil .....	628	571	665
Liquor casks, capacity of .....	290	238	330
Liquors .....	290-292	237-241	329-336
coloring for .....	18	16	22
malt .....	297, 298	245, 246	337, 338
standard for determining proof .....	290	238	330
Literary societies and institutions, imports for .....	501, 503, 638, 649	410, 413, 585, 603	512, 515, 677, 692
Litharge .....	60	49	63
Lithographic charts .....	403, 503	413	515
stones .....	601	538	636
plates .....	166	151	180
prints .....	400	308, 413	420, 515
Litmus .....	602	539	637
Live animals .....	218-222, 473, 474	189, 373, 374	247-251, 482, 483
Loadstones .....	603	540	638
Locomotive tires, iron or steel .....	171	156	185
Logs .....	195, 699	672	754
Logwood, extracts and decoctions of .....	22	18	26
London purple .....	59	59½	.....
Looking-glass plates .....	105, 106	95, 96	116, 117
Loom harness or healds .....	320	.....	.....
Loops, iron .....	124	111	136
Loss, partial on iron or steel .....	138	125	149
Lottery tickets .....	Sec. 16-18.	Sec. 10-12.	.....
Lumber .....	195	676-684	218, 220
export duty imposed by foreign countries .....	195	683	218
sawed .....	195	676	218
sawed, not specially provided for .....	195	676	218
planed .....	195	676	218
finished .....	195	676	218
planed and tongued and grooved .....	195	676	218
produce of forests on St. Croix and St. John rivers .....	Sec. 20, 21.	.....	Sec. 15, 16.
for vessels .....	Page 183.	Sec. 7.	Sec. 8.
Lupulin and hop extract .....	248	.....	.....
Lye of ashes .....	485	389	495
<b>M.</b>			
Macaroni .....	229	192	258
Mace .....	667	630	717
oil .....	626	568	661
Machinery imported for repair .....	Sec. 19.	Sec. 13.	Sec. 14.
and articles of foreign production for construction of vessels .....	Sec. 12.	Sec. 7.	Sec. 8.
patterns .....	616	557	652
used in the production of beet sugar .....	.....	.....	237 p. 64.
Mackerel .....	261	209	292
Madder .....	604	541	639
extracts of .....	604	541	639
Indian .....	604	541	639
Magic-lantern slides .....	110	101	108
Magnesia—			
calcined .....	31	24	34
carbonate of .....	31	24	34
medicinal .....	31	24	34
sulphate of .....	31	24	34
Magnesian fire brick .....	.....	77 p. 21.	.....
Magnesite .....	605	543	640

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Magnesium .....	606	544	641
Magnets .....	252	545 p. 58.	642 p. 58.
Mahaleb cherry stocks, etc .....	198, 700	684	220, 756
Mahogany wood .....	227	190	256
Maize .....	700	684	756
Malacca joints, India .....	115		
Malachite, manufactures of .....	209	182½	726
Melada .....	149	135	162
Malleable-iron castings .....	139		150
Malleable metal considered as steel .....	298	246	338
Malt extract .....	224	191	253
barley .....	252		
Manetti .....	607	546	643
Manganese, ore, oxide .....	121	109½	133
Manganiferous iron ore .....	656	611	699
Mangel-wurzel seed .....	566	497	595
Manila .....	491	399	362
binding twine .....	329	268	362
cable and cordage .....	Page 183	Sec. 7.	Sec. 8.
for vessels .....	See pars. 329	268, 399	362
manufactures of .....	and 491.		
unmanufactured .....	566	497	595
Manna .....	608	547	644
Mantels .....	120	108	130
Manufactures of—			
agate .....	115		
alabaster .....	115	105	459
aluminum .....	193	See par. 177.	215
amber .....	448	351	459
asbestos .....	448	351	459
bladders .....	448	351	459
bone .....	449	352	460
catgut .....	448	351	459
chalcedony .....	115		
chalk .....	13	See p. 8.	See p. 8.
chenille .....	316	260	351
china and earthen ware .....	94-97	83-87	99-102
chip .....	409, 449	352, 417	460, 518
chrysolite .....	115		
copper .....	193	See par. 177.	215
coral .....	115	351	459
cork .....	416, 448	319, 351	434
cornelian .....	115		
cotton .....	302-322	250-263	342-355
down .....	425	328	443
emery .....	419	322	437
flax, jute, or hemp .....	328-347	265- 277, 399, 497	358-374
fur .....	450	353	461
garnet .....	115		
gelatin .....	450	354	
glass .....	112	102	108
gold .....	193	See par. 177.	215
grass .....	409, 449	352, 417	460, 518
gutta-percha .....	450	353	461
hard rubber .....	450	353	461
horn .....	449	352	460
human hair .....	450	353	461
india rubber .....	449, 450	352, 353	460, 461
indurated fiber ware .....	433	353	461
iron and steel and other metals .....	142-193	126, 177	153, 215
ivory .....	450	354, 317	430, 462
jasper .....	115		
jet .....	115	351, 354	459
jewelry .....	434-436	336-338	452-454

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Manufactures of—Continued.</b>			
jute .....	See par. 347.	277	374
lead .....	55, 60, 182, 190, 193	49, 52, 166, 167, 171, 177	62, 67, 200, 201, 208, 215
leather .....	438-447, 450	339-350, 353	455-458, 461
marble .....	114, 115	104, 105	124, 125
metals .....	193	177	215
malachite .....	115	.....	.....
mother-of-pearl .....	450	354	462
miscellaneous manufactures of metal .....	172-193	157-177	186-215
nickel .....	193	See par. 177.	See par. 215.
onyx .....	114, 115	105	.....
osier .....	206, 409	179, 417	459, 518
palm leaf .....	449	352, 417	460, 518
paper .....	394-407	304-313	416-425
papier-maché .....	450	353	461
paste .....	70, 112	61, and see par. 351 p. 135.	77, and see par. 459 p. 135.
pewter .....	193	177	215
platinum .....	193, 642	See par. 177, 590.	215, 682
pulp .....	433	353	461
ramie .....	347	See p. 104.	See p. 104.
rock crystal .....	115	.....	.....
shell .....	450	354	462
silk .....	384-391	298-302	409-414
silver .....	193	See par. 177.	215
slate .....	120	108, 109	130, 131
spar .....	115	351	459
sponges .....	82	69	86
straw .....	409, 449	352, 417	460, 518
stone .....	118	106	128
tin .....	134	121	145
tobacco .....	213-217	184-188	242-246
unenumerated .....	Sec. 6.	Sec. 3.	Sec. 4.
vegetable ivory .....	450	354	462
vulcanized india rubber .....	450	353	461
wax .....	448	351	459
weeds .....	449	352	460
whalebone .....	449	352	460
whip gut .....	448	351	459
willow .....	206, 409	179, 417	459, 518
wood .....	194-208	See pp. 58-62	216-230
wood or other pulp .....	433	353	461
wool .....	364-383	280-296	391-408
reduction of duty on, when to take effect .....	448	297 p. 116.	.....
worm gut .....	192-193	351	459
zinc .....	192-193	174-177	212-215
Manufacturing purposes, acids for .....	See par. 1, 464.	363	473
Manure, and substances used for .....	499, 569	408, 500	511, 600
Manuscripts .....	609	548	645
Maple sirup .....	210	See p. 65.	See p. 65.
sugar .....	210	See p. 65.	See p. 65.
sugar bounty .....	.....	182 p. 62.	See p. 63.
Maps .....	403, 501, 503	311, 410, 413	423, 512, 515
for Library of Congress .....	500	412	514
for society, institution, college, school, or seminary .....	503	413	515
Marble .....	114-115	103-105	123-125
block, rough, or squared .....	114	103	123
casts .....	.....	585 p. 162.	677 p. 162.
manufactures of .....	115	104, 105	124, 125
mosaic cubes .....	114	104	.....

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Marble—Continued.			
paving tiles .....	114	104	124
slabs .....	114	104	124
statuary .....	454	575	465
sawed, dressed, or otherwise .....	114	104	124
Marbles .....	418	321	436
Market value, additions to make .....	Sec. 32.		
Marine coral .....	535	456	547
Marking or branding, etc .....	Sec. 8.	Sec. 5.	Sec. 6.
Marrow, crude .....	610	549	646
Marsh-mallow root, leaves, or flowers .....	611	550	647
Masks .....	451	355	463
Matches .....	423	326	441
Mats .....	382, 452	296, 356	408, 464
flax, hemp, or jute .....	334	See p. 100.	See p. 100.
Matting, floor .....	333, 452	356, 485	464, 575
Mattings, Japanese .....	333	485	575
India .....	333	See p. 100.	See p. 100.
Chinese .....	333	485	575
cocoa fiber or rattan .....	452	356	464
Mazzard cherry stocks, etc .....	252		
Meat, extract of .....	276	225	313
products .....	273-279	224½-226, 645	310-316
Meats, prepared or preserved .....	275	225½	312
Medals .....	612	551	648
cabinets of .....		426 p. 174.	524 p. 174.
copper .....	612	551	648
gold .....	612	551	648
silver .....	612	551	648
Medicinal acids .....	See p. 6 and 139.		
magnesia .....	31	24	34
preparations .....	67-70	58-61	74-77
soap .....	72	63	
Medicines to prevent conception .....	Secs. 16-18.	Secs. 10-12.	Secs. 11-13.
Meerschäum .....	613	553	649
Melada .....	209	182½	726
concentrated .....	209	182½	726
Men's hats .....	432	335	451
Merchandise in sunken vessels .....	Sec. 28.	Sec. 20.	Sec. 23.
Mercurial preparations .....	68	See par. 59	75
Metal—			
articles of .....	193	177	215
bell, broken .....	492	398	503
bodkins .....	165	150	178
britannia, old .....	637	584	676
bronze or Dutch .....	175	160	190
bullions of .....	179	162	196
cast and malleable .....	139		150
composition .....	533	452	192
Dutch, in leaf .....	175	160	190
manufactures .....	193	177	215
sheets, enameled .....	159	144	171, 172
statuary .....	454	575	465
threads .....	179	162	196
type .....	190	171	208
yellow or sheathing .....	176	161	195
unwrought .....	183		202
smelted, in bonded warehouses .....	Sec. 29.	Sec. 21.	Sec. 24.
Metallic articles actually bestowed as trophies .....	612	551	648
mineral substances, crude .....	183		202
pens .....	186	168	204
pins .....	188	170	206
Metallics or flitters .....		160 p. 54.	
Metronomes .....	453	326½	
Mica .....	184	167½	202

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Microscopes .....	111		
Milk .....	238, 239	196, 554	268, 269
fresh .....	238	554	268
preserved .....	239	196	269
condensed .....	239	196	269
of India rubber .....	579	513	613
sterilized .....	239		
sugar of .....	239	196	269
weight of coverings included as dutiable weight .....	239	196	269
Mill—			
cranks .....		126 p. 35.	153 p. 36.
irons .....		126 p. 35.	153 p. 36.
irons, wrought .....		126 p. 35.	153 p. 36.
shafting .....	135	See p. 40.	See p. 40.
stones .....	116	638	126
Mineral—			
carbonate of magnesia .....		543 p. 157.	640 p. 157.
carbonate of strontia .....	673	640	725
orange .....	50	51	65
salts, product of mineral spring .....	615	555	
substances, crude .....	183, 614	556	202, 651
substances, articles of .....	97	86	101
waters .....	301	249, 555	341, 650
duties on bottles containing .....	301		341
wax .....	695	668	751
Mineralogical specimens .....	666	625	712
Minerals, crude .....	614	556	651
Miners' diamonds .....	545	467	
Mirrors .....	112	102	122
pocket and other .....		102 p. 30.	122 p. 30.
Models .....	616	557	652
Mohair cloth .....	413	315	428
Molasses .....	209	182½	726
concentrated .....	209	182½	726
concrete .....	209	182½	726
conditional duty on .....		Page 177.	Page 177.
Molds, gold-beaters' .....	567	498	598
Molten lead .....		166 p. 56.	200 p. 56.
Monazite sand .....	183		
Monohydrate of soda .....	75		
Monumental stone .....	117-118	105½, 106	127, 128
Monuments, public, articles for .....	702	688	759
Morphia, and salts of .....	43	25	35
Morphine, and salts of .....	43	25	35
Moquette carpets .....	372	287	399
Morocco, skins for .....	438	341	456
Mosaic cubes .....	114	104	
Moss .....	20, 548, 617	16½, 69, 470, 558	24, 560, 653
		69 p. 20.	
Iceland .....			
peat .....	455		
sea .....	81	69	
Mother-of-pearl .....	450, 635	354, 580	462, 673
Movements, watch .....	191		211
Mowers .....	460	591	See p. 58.
Mufflers—			
cotton .....	312		
embroidered .....	312, 388		
silk .....	388		
Mule shoes, wrought .....	163	148	176
Mules .....	220	189	247
Multiflora roses .....	252		
Mungo .....	363	279	389
Municipal corporations, articles imported by .....	702-703	686	757
Munjeet .....	604	541	639

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Mushrooms .....	241	198	271
Music .....	403, 501-503	311, 410, 413	423, 513
raised print .....	502	411	513
Musical instruments .....	453	326 $\frac{1}{2}$	.....
pianoforte action .....	453	.....	.....
parts of .....	453	326 $\frac{1}{2}$	.....
strings for .....	453	326 $\frac{1}{2}$	.....
cases for .....	453	326 $\frac{1}{2}$	.....
Musk, crude .....	618	559	654
Muriate—			
of ammonia .....	5	8 $\frac{1}{2}$	10
of potash .....	644	595	685
Muriatic acid .....	464	.....	.....
Muskets .....	157	142	169
Mustard .....	287	234	325
seed .....	656	611	699
Mutton .....	274	224 $\frac{1}{2}$	311
Myrobolan plum, stocks, etc. ....	252	.....	.....
Myrobolans .....	619	560	655
Myrtle sticks .....	700	684	756
N.			
Nail rods, iron or steel .....	136	123	147
Nails .....	160-162	145, 146, 147	173, 174, 175
cut .....	160	145	173
hob .....	161	146	174
horseshoe .....	161	146	174
wire .....	162	147	175
wrought-iron or steel .....	161-162	145, 146	174, 175
Naphthalin .....	524	.....	.....
Naphthol .....	524	.....	.....
Naphtylamin .....	524	.....	.....
Napkins .....	339	.....	.....
Narcissus .....	251	.....	.....
Natural flowers .....	251	.....	.....
preserved or fresh .....	251	.....	.....
Natural-history specimens .....	666	625	712
mineral waters .....	301	249	341
Neat cattle .....	Secs. 25, 26.	Secs. 17, 18.	Secs. 20, 21.
hides of .....	Secs. 25, 26.	Secs. 17, 18.	Secs. 20, 21.
importation prohibited .....	Sec. 25.	Sec. 17.	Sec. 20.
penalty for violation of section 25 ..	Sec. 26.	Sec. 18.	Sec. 21.
Neckties .....	314	258	349
Neck ruffings .....	339, 390	276, 301	373, 413
Neckwear, composed of cotton or other vege- table fiber .....	314	258	349
Needles .....	165, 620	159, 561	178, 179, 656
crochet .....	165	150	178
hand-sewing and darning .....	620	561	656
knitting .....	165	150	179
latch .....	165	.....	.....
machino .....	165	150	178
not specially provided for .....	165	150	179
sewing-machine .....	165	150	178
tape .....	165	150	178
Needle wire .....	137	124	.....
Neroli oil .....	626	568	661
Nettings .....	339,	276, 286, 301	.....
	371, 390, 408	.....	.....
Nets, flax .....	332, 339	272	367
head .....	371	286	398
silk .....	390	.....	.....
Newspapers .....	621	562	657



	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
New Zealand hemp cordage .....	329	268	362
Nickel .....	185	167 $\frac{1}{2}$	203
alloy of .....	185	167 $\frac{1}{2}$	203
articles of .....	193	See par. 177.	215
bars, ingots, pigs, sheets .....	185		
manufactures of .....	193	See par. 177.	215
matts .....	629	573	667
ores .....	629	573	667
oxide .....	185	167 $\frac{1}{2}$	203
Niter cake .....	80	622	85
Nitrate—			
cubic .....	665	621	709
of soda .....	665	621	709
of lead .....	60	50	64
of potash, crude .....	644	595	685
refined .....	65	56	72
Nitric acid .....	464		
Nitrite of soda .....	76		
Nitrobenzol .....	524		
Nitropioric acid .....	464		
Nitrotolnol .....	524		
Nitrous ether, spirits of .....	21	17	25
Noils .....	362	279, 685	388
Nonenumerated articles .....	Secs. 6, 7.	Secs. 3, 4.	Secs. 4, 5.
Nottingham lace articles .....	340		
Nursery stock .....	252	587	282
Note paper .....	401	See p. 123.	See p. 123.
Nut oil .....	626	568	661
Nutgalls .....	20, 548		24, 560
Nutmegs .....	667	631	718
Nuts—			
almonds .....	269	221	306
and washers .....	163	148	176
Brazil .....	622	491	583
cocoa .....	622	224	582
cream .....	622	491	584
drugs .....	20, 548	16 $\frac{1}{2}$ , 470	24, 560
edible .....	269-272, 622	221-224, 491	306- 309, 582-586
filberts .....	270	222	307
iron or steel .....	163	148	176
kernels, palm .....	622	491	586
not specially provided for .....	272	224	309
palm .....	622	491	585
peanuts .....	271	223	308
walnuts .....	270	222	307
Nux vomica .....	623	564	658
O.			
Oakum .....	624	565	659
Oar blocks .....	200	679	223
Oat hulls .....	231		
Oatmeal .....	231	190	260
Oats .....	230	190	259
Oats, rolled .....	231		
Obscene advertisements, etc .....	Secs. 16-18.	Secs. 10-12.	Secs. 11, 12, 13.
Ocher and ochery earths .....	49	42, 566	54
Oil .....	32-42, 626	26-34, 568	36-46, 661
almond .....	626	588	661
amber .....	626	568	661
ambergris .....	626	568	661
aniline .....	626	568	661

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Oil—Continued.			
anise .....	626	568	661
anise seed .....	626	568	661
anthos .....	626	568	661
aspic .....	626	568	661
bean .....	626	568	661
bergamot .....	626	568	661
boiled .....	37	29	41
cajeput .....	626	568	661
cake .....	625	567	660
no drawback on .....	254	-----	285
caraway .....	626	568	661
cassia .....	626	568	661
castor .....	33	27	37
cedrat .....	626	568	661
chamomile .....	626	568	661
cinnamon .....	626	568	661
citronella .....	626	568	661
civet .....	626	568	661
cloth, etc .....	337	273	369
cocoanut .....	626	568	661
cod liver .....	34	28	38
cotton-seed .....	35	568	39
creosote .....	524	-----	-----
croton .....	36	568	40
dead .....	524	-----	-----
enflurage-grease .....	626	568	-----
fennel .....	626	568	661
fish .....	42, 626	34, 568	46, 661
flaxseed .....	37	29	41
fruit .....	21	17	25
fusel .....	38	30	42
hempseed .....	39	31	43
herring .....	42	34	46
ichthyol .....	626	-----	-----
jasmine .....	626	568	661
junglandium .....	626	568	661
juniper .....	626	568	661
lavender .....	626	568	661
lemon .....	626	568	661
grass .....	626	568	661
limes .....	626	568	661
linseed .....	37	29	41
mace .....	626	568	661
neroli .....	626	568	661
nut-oil .....	626	568	661
of vitrol .....	1	643	5
olive .....	40, 626	32, 568	44, 661
in bottles, jars, etc .....	40	See p. 12.	See p. 12.
orange .....	626	568	661
orange flower .....	626	568	661
origanum .....	626	568	661
ottar of roses .....	626	568	661
oxidized .....	37	29	41
paintings .....	454	575	465
palm .....	626	568	661
peppermint .....	41	33	45
petroleum, refined or crude .....	626	568	76 p. 7, Sec. 4 p. 179.
poppy-seed .....	37	29	41
rape-seed .....	39	31	43
raw .....	37	29	41
roses .....	626	568	661
rosemary .....	626	568	661
seal .....	42	34	46
seeds .....	254	206	285

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Oil—Continued.			
seeds, not specially provided for.....	254	206	285
sesame .....	626	568	661
sesamum-seed .....	626	568	661
soluble .....	26 p. 12.	36 p. 12.	
spermaceti .....	626	568	661
spike lavender .....	626	568	661
thyme .....	626	568	661
turkey-red .....	26 p. 12.	36 p. 12.	
valerian .....	626	568	661
whale .....	42, 626	34, 568	46, 661
Oils .....	3, 21,	17,	25, 36—
distilled .....	32-42, 626	26-34, 568	46, 76, 661
essential .....	3	60.	76
expressed .....	3	60	76
for dressing leather or wire drawing .....	568	499	599
rendered .....	3	60	76
Old—			
copper .....	533	452	546
paper .....	632	577	670
yellow metal sheathing .....	159 p. 147.	189 p. 147.	
Oleate of soda .....	26 p. 12.	36 p. 12.	
Oleomargarine—Internal-revenue regulations .....		Page 229.	
Olive oil .....	40, 626	32, 568	44, 661
in bottles, jars, etc .....	40	See p. 12.	See p. 12.
Olives, green or prepared .....	264	215	662
in bottles and other packages .....	264	See p. 75.	See p. 75.
Onions .....	249	202	280
Onyx—			
in block, rough or squared .....	114		
manufactures of .....	115	105	
mosaic, cubes of .....	114		
paving tiles .....	114		
sawed or dressed .....	114		
slabs .....	114		
Opal glassware .....	100	90	110
Opera and field glasses .....	111		
Opium—(See also Internal Revenue.)			
alkaloids or salts of .....	43	See p. 13.	See p. 13.
aqueous extract of .....	43	35	47
crude .....	43	569	663
for smoking .....	43	36	48
internal-revenue tax and regulations .....			Page 229.
liquid preparations of .....	43	35	47
not adulterated, unmanufactured .....	43	569	663
other preparations of .....	43	35, 36	47, 48
sulphate of .....	43	See p. 13.	See p. 13.
tincture of .....	43	35	47
withdrawal from warehouses .....	43	36	48
Optical instruments .....	111		
disks for .....	565	496	591
lenses for .....	109, 111	100	120, 121
Orange—			
flower oil .....	626	568	661
juice, sour .....	597	533	631
mineral .....	50	51	65
oil .....	626	568	661
peel, preserved, candied, or dried .....	267	220	305
not preserved .....	627	570	664
not candied or dried .....	627	570	664
sticks .....	700	684	756
Oranges .....	266	216	301
packages containing .....	205	216	301
Orchids .....	251	234	666
Orchil .....	628	571	665

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Orchil, liquid .....	628	571	665
Ore—			
antimony .....	476	376	485
chromic .....	520	438	132
cobalt .....	525	444	539
copper .....	629	451	191
emery .....	550	472	562
gold .....	629	573	667
iron .....	121	109½	133
lead .....	181	165	199
manganese .....	607	546	643
manganiferous .....	121	109½	133
nickel .....	629	573	667
silver .....	629	573	667
containing lead .....	-----	165 p. 55.	199 p. 55.
sulphur .....	674	642	727
as pyrites .....	674	642	133
tin .....	683	653	209, 736
Organzine, silk .....	385	298	410
Oriental rugs .....	379	287	399
Origanum oil .....	626	568	661
Orleans or rocou .....	475	375	484
extracts .....	475	375	484
Ornamental feathers .....	425	328	443
Ornaments .....	95	84	100
beaded or spangled .....	408	-----	-----
silk .....	-----	300 p. 118.	412 p. 118.
wool .....	371	286	398
Orpiment .....	479	382	489
Osier or willow—			
articles of .....	206, 409	179, 417	459, 518
manufactures .....	206, 409	179, 417	459, 518
prepared for basket-makers' use .....	206	179	459
Osmium .....	630	574	668
Ottar of roses .....	626	568	661
Outside garments, wool .....	-----	284, 285 p. 112	396, 397 p. 112
india-rubber .....	314	-----	-----
Oxalic acid .....	464	-----	-----
Ox shoes .....	163	148	176
Oxide of—			
cobalt .....	16	14½	20
manganese .....	607	546	643
nickel .....	185	167½	203
strontia .....	673	640	725
tin, black .....	683	653	209, 736
uranium .....	691	663	746
zinc .....	57	47	60
P.			
Packages—			
containing oranges, lemons, and limes .....	205	216	301
containing shellfish .....	-----	-----	296 p. 73.
tin used in making, drawback on .....	-----	-----	328 p. 199.
of bottles containing bitters, bay water, etc. ....	296	244	336
Paddy .....	232	193	261
Packing boxes of wood .....	204	180	228
box shooks .....	204	180	228
Paint, white, containing zinc .....	57	47	60
containing lead .....	55	52	67
not containing lead .....	57	-----	60
Painters' knives .....	155	140	167
Paintings—			
definition of .....	-----	575 p. 137.	-----
for exhibition .....	See par. 701, 702.	687, 688	758-759

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Paintings—Continued.</b>			
not for sale .....	See par. 638.	585	677
in oil or water colors .....	454	575	465
on glass .....	112, 703	686	757
<b>Paints</b> .....	44-58	37-48, 566	49-61
artists' .....	58	48	61
crude or dry .....	58	48	61
in tubes .....	58	48	61
mixed with solution other than oil .....	58	48	61
not specially provided for .....	58	48	61
water-color .....	58	48	61
white .....	55, 57, 60	47, 52	60, 67
<b>Palette knives</b> .....	155	140	167
<b>Palings</b> .....	202	681	225
<b>Palladium</b> .....	631	576	669
<b>Palms</b> .....	251	234	666
<b>Palm leaf—</b>			
braids, etc., suitable for ornamenting hats .....	409	417	518
manufactures of .....	409, 449	352, 417	460, 518
fans .....	552	474	564
unmanufactured .....	552	474	564
<b>Palm nuts</b> .....	622	491	585
<b>kernels</b> .....	622	491	586
<b>oil</b> .....	626	568	661
<b>Pamphlets</b> .....	403, 502	311, 411	423, 513
<b>Pants</b> .....	319		
<b>Paper</b> .....	394-407	304-313	416-425
albumenized and sensitized .....	398	307	419
albums .....	404	308	420
all not specially provided for .....	402	310	422
basic photographic .....	398		
bibulous .....	397		
books .....	400, 403	311	423
bond .....	401		
bordered .....	401		
boxes, fancy .....	405		
card boards .....		308 p. 122.	420 p. 122.
cigars and cigarettes .....	217	188	246
cigarette .....	459	359	468
copying .....	397	307	419
crepe .....	397		
decorated .....	401		
drawing .....	401	310	422
embossed .....	401	307	
envelopes .....	399	307, 309	421
etchings, etc. .....	403	311	423
fashion magazines .....	400		
for fire boards .....	402	310	422
for screens .....	402	310	422
filtering .....	397	307	419
hand made .....	401		
hangings .....	402	310	422
Jacquard cards .....	402		
designs of one line paper .....	402		
ledger .....	401		
letter .....	401		
lithographic prints .....	400, 503	308, 413	420, 515
manufactures of .....	407	313	421, 425
masks .....	451	355	463
note .....	401	See p. 123.	See p. 123.
old .....	632	577	670
pamphlet and engraving .....	403	311	423
parchment .....	398	308	
photographs .....	403	311	423

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Paper—Continued.			
playing cards .....	406	312	424
pottery .....	397		
printed .....	397, 401	307	See p. 123.
printing .....	396	306	417, 418
record .....	401		
roofing felt .....	394	304	
silver .....		307 p. 121.	419 p. 121.
sensitized .....	398	307	419
sheathing .....	394	304	416
shoe buttons .....	414	318	431
stereotype .....	397		
stock .....	632	577	670
surface-coated .....	398	308	420
tablet .....	401		
tissue .....	397	307	419
typewriter .....	401		
wooden for .....	393	577 p. 161.	670 p. 161.
wrappers for cigars .....	217	188	246
writing .....	401	307, 310	422
Papers, obscene .....	Secs. 16–18.	Secs. 10–12.	Sec. 11–13.
Papier-maché .....	450	353	461
Paraffin .....	633	578	671
Parasolsticks .....	462, 700	361, 684	471, 756
Parasols, and parts .....	462	360	470
covered with silk .....		360 p. 138.	470 p. 139.
other material .....	462	360	470
ribs and stretchers .....	170	155½	
Parchment .....	398, 634	308, 579	672
Parian ware .....	95, 96, 702	84, 85, 688	100, 101, 759
Paris—			
green .....	59	594	
plaster of .....		81, 588 p. 22.	97, 680 p. 22.
white .....	56	46	59
Partridge sticks .....	700	684	756
Paste—			
Brazil .....	506	416	517
fish .....	241		
manufactures of .....	112	See p. 135.	See p. 135.
Pastels .....	454	See p. 137.	See p. 137.
Pastes—			
of indigo .....	25	514	29
toilet, etc. ....	70	61	77
Patent—			
alum .....	4	8	9
leather .....	438	341	456
tartar .....	6	73	90
Patterns for machinery .....	616	557	652
Paving posts of cedar .....	196	684	219
Paving tiles—			
marble .....	114	104	124
onyx .....	114		
Peaches .....	262	See p. 152.	See p. 152.
Peanuts, or ground beans .....	271	223	308
Pear seedlings .....	252		
Pearl—			
buttons .....	414	316	429
hardening .....	91		
mother-of .....	450, 635	354, 580	462, 673
unmanufactured .....	635	580	673
Pearls .....	434, 436	337, 338	452, 453
Pears .....	262	See p. 152.	See p. 152.
Pease—			
dried .....	250	203	281
green .....	250	581	281
in cartons, papers, or other small packages .....	250	203	281

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Pease—Continued.			
prepared or preserved .....	241	198	271
seed .....	250		
split .....	250	203	281
Peat moss .....	455		
Pebble—			
Brazilian .....	507	418	519
lenses .....	109	100	122
Peel—			
candied or dried .....	267	220	305
lemon .....	267, 627	220, 570	305, 664
orange .....	267, 627	220, 570	305, 664
Peltries, Indian .....		582 p. 175.	674 p. 175.
Pen-and-ink drawings .....	454	See p. 137.	See p. 137.
Pencil leads not in wood .....	457	358	467
Pencils—			
hair .....	410	314	427
of lead .....	456	357	466
of paper .....	456		
slate .....	456	357	466
wood .....	456	357	466
Penholders and parts thereof .....	187	169	205
Penholder tips .....	187	169	205
Penknives, parts of .....	153	138	165
Pens—			
metallic .....	186	168	204
gold .....	187	169	205
Pepper—			
black, white .....	667	632	719
Cayenne .....	287	See par. 235.	326
red .....	287	235	326
Peppermint oil .....	41	33	45
Percentage of alcohol in fruit and wine juices .....	296	244	
Percussion caps .....	424	327	442
Perfumery—			
alcoholic .....	2	7	8
articles of .....	70	61	77
Periodicals .....	400, 621	562	657
definition of .....	621	562	657
Personal effects .....	636, 697	583, 669	675, 752
of citizens dying abroad .....	636	583	675
Petroleum oil .....	626	568	
Pewter—			
articles of .....	193	See par. 177.	215
manufactures of .....	193	177	215
old .....	637	584	676
Phenol .....	524		
Philosophical—			
apparatus .....	638, 701	585, 687	758, 677
for exhibition .....	701	687	758
instruments .....	638	585	677
preparations .....	638	585	677
societies and institutions, articles for .....	638, 649	585, 603	677, 692
Phosphates, crude or native .....	639	586	678
Phosphorus .....	61	53	68
Phosphoric acid .....	464		
Photograph albums .....	404	308	420
Photographic—			
lenses .....	111		
pictures for exhibition .....	701, 702	687, 688	758, 759
plates or films .....	458	358	
Photographs .....	403, 500, 501, 503, 701, 702	311, 410, 412, 687, 688	423, 512, 514, 758, 759
Phthalic acid .....	464		
Piano wire .....	137	124	

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Pianoforte action .....	453		
leather .....	438	341	456
Pickets .....	202	681	225
Pickles .....	241	198	287
Picric or nitro-picric acid .....	464		
Pictorial paintings on glass .....	703	686	757
Pictures, obscene .....	Secs. 16-18.	Secs. 10-12.	Secs. 11, 12, 13.
Pig—			
copper .....	532	454	194
iron .....	122	110	134
lead .....	182	166	200
nickel .....	185		
tin .....	683	653	209, 736
Pigments .....	55, 57, 58	47, 48	61
Pigment, white—			
containing lead .....	55	52	See p. 16.
zinc .....	57	47	60
Pile fabrics .....	315, 342, 386	259, 299	350, 411
cotton .....	315	259	350
flax .....	342		
silk .....	386	299	411
wool .....			396 p. 112.
Pillow shams .....	339, 340		
Pimento .....	667	633	720
sticks .....	700	684	756
Pineapples .....	263, 268	213½	580
preserved .....	263	See p. 75. 677 p. 60.	See p. 75. 221 p. 60.
Pine clapboards .....			
Pins .....	188	170	206
metallic .....	188	170	206
solid head .....	188	170	206
other .....			206 p. 57.
belt .....		170 p. 57.	206 p. 57.
bonnet .....	188	170	206
glass head .....		170 p. 57.	206 p. 57.
hair .....	188	170	206
hat .....	188	170	206
safety .....	188	170	206
shawl .....	188	170	206
Pipe—			
bowls .....	459	359	468
cast-iron .....	147	133	160
Pipes—			
boiler .....	152	130	157
clay .....	459	359	468
copper .....	176	161	195
iron or steel .....	147, 152	130, 133	157, 160
lead .....	182	167	201
tobacco .....	459	359	468
Pique or prick seam gloves .....	445		458
Pistols .....	158	143	170
Pitch-pipes .....	453	326½	
Pitch .....	512, 524, 678	424, 647	523, 731
Burgundy .....	512	424	523
of coal tar .....	524	647	731
of wood .....	678	647	731
Plain basic photographic papers .....	398		
Plaits for hats, bonnets, and hoods .....	409	417	518
Planking, ship .....	699	673	755
Planks, deals, etc. ....	195, 198	676	218
Plano glasses .....	109		
Planters .....	460	591	See p. 58.
Plants .....	252	234½	282, 587
for forcing under glass .....		234½ p. 72.	666 p. 72.
fruit .....	252, 560	487	577
rose .....	252		



	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Plants—Continued.			
tea .....	679	648	732
trees, etc., for Botanic gardens or Depart- ment of Agriculture .....	640		679
Plaques .....	95	84	100
Plaster rock .....	91		
calcined .....	91		
ground .....	91		
Plaster of paris—			
casts .....		585 p. 162.	677 p. 162.
ground .....		81 p. 22.	97 p. 22.
manufactures of .....	450	353	
unground .....		588 p. 22.	680 p. 22.
Plasters, healing or curative .....	69		
conrt .....	69		
Plate glass .....	103-107	93-97	114-118
polished .....	104, 105, 107	94, 95, 97	115, 116, 118
silvered .....	105, 106, 107	95, 96, 97	116, 117, 118
Plateaux .....	432		
Plates—			
cast-iron .....	148	134	161
electrotype .....	166	151	180
engraved .....	166	151	180
fashion .....		476 p. 175.	566 p. 175.
for printing .....	166	151	180
glass, for optical instruments .....	565	496	591
lithograph .....	166	151	180
of copper .....	176, 532	161, 454	194, 195
saw .....	135, 141	122	146, 152
iron or steel .....	126,	114, 118,	138, 142,
	131, 132, 133,	119, 120, 121,	143, 144, 145,
	134, 135, 140,	122, 144, 151	146, 151, 152,
	141, 159, 166		171, 172, 180
looking-glass .....	105-106	95, 96	116, 117
photographic dry .....	458	358½	
railway fish .....	130	152	181
strips, etc., iron or steel, polished, planished, or glanced .....	133	120	144
steel, engraved .....	166	151	180
stereotype .....	166	151	180
stove .....	148	134	161
tin .....	132, 134, 140	119, 121	143, 145, 151
terne .....	132, 134, 140	119, 121	143, 145, 151
Platina .....	641	589	681
Platinum, unmanufactured .....	642	590	682
articles of .....	193, 642	See par. 177, 590.	215, 682
Playing cards .....	406	312	424
Plows .....	460	591	See p. 58.
Plumbago .....	643	592	683
Plumbers' knives .....	155	140	167
Plum, St. Julien, cuttings, stocks, etc .....	252		
Plums .....	262, 264	217	299
Plush, black .....	461	593	469
known as hatters' plush, silk .....	461	593	469
Plushes—			
cotton .....	315	259	350
silk .....	386	299	411
wool .....			396 p. 112.
Pocketknives .....	153	138	165
parts of .....	153	138	165
Pocket mirrors .....		102 p. 30.	122 p. 30.
Polariscopic tests of sugar .....	209	182½	231-236, 241
Poles—			
electric light and trolley .....	196		
hop .....	699	673	755

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Poles—Continued.			
telegraph, cedar .....	196	.....	219
telephone .....	196	.....	219
Polished—			
cylinder and crown glass .....	102	92	113
glass .....	102	92	113
plate glass .....	104, 105, 107	94, 95, 97	115, 116, 118
Polishing stones .....		594 p. 175.	684 p. 175.
Pomades .....	70	61	77
Pomelos .....	266		
Pool balls .....	417	320	435
Poplar wood .....		577 p. 161.	670 p. 161.
Poppy oil .....	37	29	41
seed .....	254	206	285
Porcelain glassware .....	100	90	110
Porcelain ware .....	95, 96, 702	84, 85, 86, 688	100, 101, 759
works in, for exhibition .....	702	688	759
Pork .....	274	224½	311
Porter .....	297	245	337
Portland cement .....	89	79	95
Porous pots for electric batteries .....	98		
Posts .....	200	679	223
fence .....	200	673	755
paving .....	196	.....	219
Potash—			
bichromate of .....	62	54	69
bitartrate of .....	6	.....	
carbonate of, crude or refined .....	644	595	685
caustic .....	63, 644	595	70, 685
chlorate of .....	63	595	685
chromate of .....	62	54	69
crude .....	644	595	685
hydrate of .....	63, 644	595	70, 685
refined .....	63	595	70
hydriodate of .....	64	55	71
iodate and iodide of .....	64	55	71
muriate of .....	644	595	685
nitrate of, crude .....	644	595	685
refined .....	65	56	72
prussiate of, red .....	66	57	73
yellow .....	66	57	73
sulphate of .....	644	595	685
Potassa, tartrate of .....	6	75	92
Potassium, cyanide of .....	66	.....	
Potatoes .....	253	204	283
Pots, porous, for electric batteries .....	98		
Pottery. ( <i>See</i> Earthenware and China.)			
Pottery paper .....	397	.....	
Pottery work .....	702	688	759
Pouches for tobacco .....	459	359	468
Poultry .....	278	226	315
Powder—			
bleaching .....	8	537	635
bronze .....	175	160	190
curry .....	541	463	553
gun .....	422	325	440
Powders—			
fulminating .....	421	324	439
ink .....	26	21	30
toilet .....	70	61	77
Precious stones .....	434, 435, 545	338	452, 454, 557
imitations .....	435	338	454
Preparations—			
alcoholic .....	2, 67	58	74
calomel .....	68	.....	75

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Preparations—Continued.			
medicinal.....	67, 68, 69	58, 59	74, 75
proprietary.....	663	58, 59 p. 18.	74, 75 p. 18.
of anatomy.....	15	619	707
of coal tar.....	638	443	19
philosophical.....	638	585	677
scientific.....	638	585	677
toilet.....	2, 70	See par. 7, 61.	See par. 8, 77.
Preserved pineapples.....	263	See p. 75.	See p. 75.
Printed matter.....	403	311	423
Printer's ink.....	396	21 p. 11.	30 p. 11.
Printing paper.....	166	306	417, 418
plates.....	Secs. 16-18.	151	180
Prints, obscene.....	400, 503	Secs. 10-12.	Secs. 11-13.
lithographic.....	612	308, 413	420-515
Prizes.....	524	551	648
Products of coal tar, not colors or dyes.....		443	538
Produce of forests in Maine on St. Croix River and St. John River.....	Secs. 20, 21.		Sec. 15, 16.
Products of coal tar, not medicinal and not colors or dyes.....	15	443	19
Productions of American artists abroad.....	703	686	757
Professional implements.....	645	596	646
instruments.....	645	596	686
books.....	645	596	686
tools of trade.....	645	596	686
Proof of wines, etc., ascertained.....	290	238	330
Proprietary preparations.....	673	58, 59 p. 18.	74, 75 p. 18.
Protoxide of strontian.....	264	640	725
Prunes.....	299	217	299
Prune juice.....	264	247	339
Prunelles.....	299		
wine.....	253	247	339
Pruning knives.....	45	38	50
Prussian blue.....	464		
Prussic acid.....	66	57	73
Prussiate of potash—	66	57	73
red.....	500-504, 621	410-413, 562	512-516, 657
yellow.....	702	688	759
Publications.....	501	410	
Public monuments, articles for.....	501	410	
documents.....			
Publications for scientific associations, etc.....			
Pulp—			
manufactures of.....	433	353	461
masks.....	451	355	463
paper, and books.....	393-407	303-313	415-425
wood.....	393, 699	303	415
export duty on.....	393, 396		
Palu.....	646	597	687
Purple, London.....	59	59½	
Patty.....	56	46	59
Pumice.....		598 p. 22.	688 p. 22.
stone.....	92	638	723
Pyrites.....	674	642	133, 727
residuum of.....	121	109½	133
Pyroligneous acid.....	1	1	1
Pyroxyline compounds.....	17	15	21
Q.			
Quebracho, extract of.....	22		
Quicksilver.....	189	170½	207
colors.....	54	45	57
flasks or bottles.....	189, 483	387	207, 493
Quills.....		600 p. 175.	689 p. 175.

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Quillings .....	339		
Quilts of down .....	425	328	443
Quinces .....	262	See p. 152.	See p. 152.
Quince seedlings .....	252		
Quinia, sulphate of .....	647	601	690
Quinine, barks yielding .....	488	394	499
Quoits .....	540	462	552
<b>R.</b>			
Rags .....	363, 632, 648	577 602, 685	670, 691
for paper .....	632	577	670
woolen .....	363	685	389
Railroad ties .....	196	673	755
of cedar .....	196	684	219
tires, iron or steel .....	171	156	185
Rails, T or flat, iron or steel .....	130	117	141
Railway—			
bars, iron or steel .....	130	117	141
fish plates .....	130	152	181
Raisins .....	264	217	302
and other dried grapes .....	264	217	302
Rakes, horse .....	460	591	
Ramie—			
cords .....	330		
handkerchiefs .....	345		
hydraulic hose .....	335	See p. 100.	See p. 100.
manufactures of .....	347	See p. 104.	See p. 104.
shirting cloth .....	346		
threads .....	330		
twines .....	330		
woven fabrics .....	346	See p. 105.	See p. 105.
yarns .....	331		
Rape seed .....	656	611	699
oil .....	39	31	43
Rasps .....	156	141	168
Ratánia .....	292	240	332
Rattan—			
braids, plates, laces, etc .....	409	417	518
chair cane .....	206	179	229
for hats, bonnets, and hoods .....	409	417	518
mattings and mats .....	452	356	464
unmanufactured .....	700	684	756
Razors .....	153	140 p. 49.	165
Razor blades .....	153	140 p. 49.	165
Ready-made clothing, wholly or in part of wool, composed of cotton or other vegetable fiber, etc .....	370	284	396
silk .....	314	258	349
silk .....	390	301	413
Reapers .....	460	591	See p. 58.
Reciprocity .....	Secs. 3-4.	Page 177.	Page 177.
treaties of, etc .....	Secs. 3, 4.	Page 177.	Page 177.
treaty with Hawaii .....	209	182½	
Record paper .....	401		
Red chalk .....	13	11	16
lead .....	51	51	66
oil, Turkey .....			36 p. 12.
pepper .....	287	235	326
vermilion .....	54	45	57
Reeds .....	700	684	756
chair, manufactured .....	206	179	229
unmanufactured .....	700	684	756
Refined sugars .....	209, 212	182½, 183	238
sulphur .....	84	70	88
Refuse lead .....	182	166	200
Regalia, gems, etc .....	649	603	692

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Regulations concerning licenses for custom-house brokers.....	-----	Sec. 23 p.204	-----
for entry of tobacco.....	214	185	-----
for levying and collecting duties on lead-bearing ores.....	181	165	199
Regulus of antimony.....	173	376	187
of copper.....	534	453	193
Reimportation of articles.....	483 and Sec. 27.	387 and Sec. 19.	493 and Sec. 22.
Religious societies and institutions.....	638, 649	585, 603	677, 692
Rendered oils.....	3	60	76
Rennets.....	650	604	693
Repair, machinery for.....	Sec. 19.	Sec. 13.	Sec. 14.
Repairs of American vessels.....	Sec. 13.	Sec. 8.	Sec. 9.
Repealing section.....	Sec. 34.	Sec. 72.	Sec. 55.
Residuum from burnt pyrites.....	121	109½	133
Resin, gum.....	20, 548	16½, 470	24, 560
Resorcin.....	524	-----	-----
Resublimed iodine.....	27	515	31
Retorts—	-----	-----	-----
gas.....	98	87	102
platinum.....	642	590	682
Revolvers.....	See par. 158.	See par. 143.	170
Ribbons.....	320, 386	-----	-----
Ribs, umbrella and parasol.....	170	155½	-----
Rice.....	232	193	261
cleaned.....	232	193	261
uncleaned.....	232	193	261
broken.....	232	193	261
flour and meal.....	232	193	261
Ricinoleic acid.....	32	-----	-----
Rifles, sporting.....	See par. 157.	142	169
Ring waste.....	361	685	388
Rivets, iron or steel.....	167	153	182
Rivet wire, iron.....	136	123	147
Rock crystal, manufactures of.....	115	-----	-----
Rochelle salt.....	6	75	92
Rockingham earthenware.....	94	-----	-----
Rocoa, or orleans.....	475	375	484
extracts of.....	475	375	484
Rods, nail.....	136	123	147
iron or steel, cold rolled, etc.....	141	-----	152
iron or steel wire.....	136	123	147
oval, flat, or square.....	136	123	147
steel or iron.....	124, 136	111, 123	136, 147
Rolled plates.....	176	161	195
Roman cement.....	89	79	95
Roofing slate.....	120	109	131
felt.....	394	304	-----
Root—	-----	-----	-----
arrow.....	478	381	488
althea.....	611	-----	-----
brier.....	700	684	756
chicory.....	280	227	317
raw.....	280	435	533
dandelion.....	283, 544	231, 466	321, 556
ginger.....	667	629	716
licorice.....	598	534	632
Roots.....	20,	16½, 470, 611	24,
bulbous.....	548, 640, 656	-----	560, 679, 699
hop.....	20,	16½, 470, 611	24, 560, 699
hemp, manila, etc.....	251, 548, 656	-----	-----
ends.....	576	510.	610
Rope—	-----	-----	-----
ends.....	632	577	670
hemp, manila, etc.....	329	268	362

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Rope—Continued.</b>			
hide.....	573	507	607
iron wire.....	137	See par. 124.	148
waste.....	632	577	670
Rosemary oil.....	626	568	661
Rose stocks, cuttings, seedlings, plants, etc.....	252	-----	-----
Roses, ottar of.....	626	568	661
Rosewood.....	198, 700	684	220, 756
Rotten stone.....	671	638	723
Roucou, extracts of.....	475	375	484
Round iron.....	123, 124	111, 112	135, 136
in coils.....	124	112	136
Roving waste.....	361	See p. 104.	388
Rubber.....	449, 450, 579	352, 353, 513	460, 461, 613
articles composed in part of.....	314, 320,	263, 286, 300	349,
clothing.....	371, 389, 390	-----	398, 412, 413
hard, manufactures of.....	314, 390	See par. 258,	349, 413
india, crude.....	450	301.	461
manufactures of.....	579	353	613
milk of.....	449	352	460
Rubies.....	579	513	613
Ruchings, flax, cotton, etc.....	339	276	452 p. 130.
silk.....	390	301	373
Ruffings, flax, cotton, etc.....	339	276	413
silk.....	390	301	373
Rugs.....	334, 379, 382	287, 296	413
Axminster, Aubusson, Berlin.....	379	-----	399, 408
flax, hemp, or jute.....	334	See p. 100.	-----
oriental.....	379	287	See p. 100.
Rum, bay.....	294	242	399
Runners, umbrella and parasol.....	-----	155½ p. 53.	334
Rye.....	233	190	-----
flour.....	233	190	262
<b>S.</b>			
Saccharine.....	211	183	-----
Sachet powders, etc.....	70	-----	-----
Sacks, jute.....	343	See p. 103.	See p. 103.
Sadirones.....	148	134	161
Saddles and saddlery.....	447	-----	-----
Safety pins.....	188	170	206
Safflower, extract of.....	651	605	694
Saffron.....	651	605	694
extract of.....	651	605	694
cake.....	651	605	694
Sage.....	287	235	326
Sago, crude.....	652	606	695
flour.....	-----	606 p. 165.	695 p. 165.
St. John's bread.....	656	611	699
Salacine or Salacin.....	653	607	696
Sal ammoniac.....	5	84	10
Saleratus.....	73	64	80
Salicylic acid.....	1	-----	-----
Salmon.....	261	-----	292
Salap, or salop.....	654	612	700
Saloup.....	See par. 654.	612	700
Sal soda.....	77	67	83
Salt.....	284	608	322
imported in bond for curing fish or meat.....	284	-----	322
Salt cake.....	80	622	85
Salt peter—	-----	-----	-----
crude.....	644	595	685
refined.....	65	56	72

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Salts .....	3	60	76
aniline .....	472	372	481
black .....	644	595	685
chemical .....	3	60	76
Epsom .....	31	24, 542	34
mineral .....	615	555	-----
morphia .....	43	25	35
of cinchona bark .....	647	601	690
of opium .....	43	See p. 13.	See p. 13.
of quinia .....	647	601	690
of santouin .....	71	62	78
of uranium .....	691	663	746
Rochelle .....	6	75	92
strychnia .....	83	70	87
Sampling and assaying silver-lead ores .....	-----	165 p. 55.	199 p. 55.
lead ores .....	181	165	199
Sand .....	671	638	723
monazite .....	183	-----	-----
Sandstone .....	117, 118	105, 106	127, 128
Santonin .....	71	62	78
salts of .....	71	62	78
Sardines .....	258	208	291
Sardels .....	258	-----	-----
Sardellen .....	258	-----	-----
Satin white .....	46	39	51
Satinwood .....	198, 700	684	220, 756
Sauces .....	241	198	287
Sauerkrant .....	-----	609 p. 70.	697 p. 70.
Sausage—			
bologna .....	655	406	509
skins .....	-----	610 p. 175.	698 p. 175.
Sawed boards, planks, deals, or other lumber .....	195, 198	676	218, 220
lumber not specially provided for .....	195	676	218, 220
Saws .....	168	154	183
back .....	168	154	183
circular .....	168	154	183
crosscut .....	168	154	183
drag .....	168	154	183
hand .....	168	154	183
mill .....	168	154	183
pit .....	168	154	183
steel band .....	168	-----	-----
Saw plates, steel .....	135, 141	122	146, 152
Saxony carpets .....	373	288	400
Scenery, theatrical .....	645	596	686
Schmaschen gloves .....	440	344	See par. 458.
Schools, books, etc., for .....	503, 638, 649	413, 603	515, 692
Science, articles for the encouragement of .....	501, 503, 638, 649, 701, 702	410, 585, 687, 688	677, 758, 759
Scientific apparatus .....	638	585	677
for exhibition .....	701	687	758
for societies and institutions .....	638	585	677
Scissors and shears .....	153	140 p. 49.	-----
blades of .....	153	-----	-----
Scrap albums .....	404	308	420
Scrap—			
india rubber .....	579	513	613
iron and steel .....	122	110	134
lead .....	182	166	200
steel .....	122	110	134
Screens .....	382	296	408
paper for .....	402	310	422
Screws .....	169	155	184
wire rods .....	136	123	147
wood .....	169	155	184
Scroll iron .....	128, 132	116, 119	140, 142

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Sculpture, and casts and specimens of .....	649	585 p. 162, 603.	677 p. 162, 692.
Seaweeds .....	617	558	653
Sea moss .....	81	69	See p. 158.
Seal oil .....	42	34	46
Seed—			
agricultural .....		206½ p. 72.	286 p. 72.
other, not specially provided for .....	254	206½	286
anise .....	656	611	699
sugar beet .....	656	611	699
bean .....	656		
bene .....		611 p. 165.	699 p. 165.
canary .....		611 p. 165.	699 p. 165.
cane .....	640		679
caraway .....	656	611	699
cardamom .....	656	611	699
castor .....	254	205	284
cauliflower .....	656		
coriander .....	656	611	699
cotton .....	656	611	699
cummin .....	656	611	699
drawback on, not allowed .....	254		285
fennel .....	656	611	699
fenugreek .....	656	611	699
flax .....	254	206	285
flower .....	656	611	699
garden .....		206½ p. 72.	286 p. 72.
grass .....	656	611	699
hemp .....	656	611	699
hoarhound .....	656	611	699
lac .....	592	527	626
linseed .....	254	206	285
mangel-wurzel .....	656	611	699
mustard .....	656	611	699
pease .....	250	See p. 71.	See p. 71.
poppy .....	254	206	285
rape .....	656	611	699
St. John's bread or bean .....	656	611	699
sorghum .....	656	611	699
sugar beet .....	656	611	699
sugar cane for .....	656	611	699
Seedlings .....	252		
evergreen .....	252		
Seeds .....	254, 640, 656	205, 206½, 587, 611	284-286, 679, 699
aromatic .....	20, 548	16½, 470	24, 560
croton .....		611 p. 165.	
flower and grass .....	656	611	699
mangel-wurzel .....	656	611	699
of all kinds not specially provided for .....	254	206½	286
of morbid growth .....	20, 548	16½, 470	24, 560
oil .....	254	206	285
Seines .....	332	272	367
Selep .....	654	612	700
Seminaries, books, etc., for .....	503	413	515
articles for .....	638, 649	603	692
Sensitized paper .....	398	307	419
Sesame oil .....	626	568	661
Sesamum-seed oil .....	626	568	661
Sesquicarbonate of soda .....	75		
Sewing-machine needles .....	165	150	178
Sewing silk .....	385	298	410
Shaddocks .....	266	See p. 152.	See p. 152.
Shafting, mill .....	135	See p. 40.	See p. 40.
Shale coal .....	415	318½	432
Shapes of steel not specially provided for .....	135	122	146



	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Shavings .....	632	577	670
Shawl pins .....	188	170	206
Shawls of wool, worsted, etc. ....	370	281	392
Shears and scissors .....	183	140	-----
Sheathing—			
felt .....	553	479	569
metal .....	176	161	195
old .....	-----	159 p. 147.	189 p. 147.
or yellow metal .....	176	161	195
paper .....	394	304	416
Sheep .....	221	189	250
dip .....	657	-----	-----
regulations .....	473	373	482
skins .....	438	341	456
Sheets iron and steel .....	126, 131, 132, 133, 134, 135, 137, 141, 159	114, 118, 119, 120, 121, 122, 124, 144, 151	118, 142, 143, 144, 145, 146, 148, 152, 171, 172, 201
lead .....	182	167	-----
Sheets, nickel .....	185	-----	-----
Shell—			
buttons .....	414	316	429
fish .....	659	615	703
manufactures of .....	450	354	462
Shells .....	450, 635	613	701
Shingle bolts .....	195, 699	673	755
Shingles .....	203	682	226
white pine .....	-----	-----	226 p. 61.
all other .....	-----	-----	226 p. 61.
Ship—			
irons .....	-----	126 p. 35.	153 p. 36.
planking .....	699	673	755
timber .....	699	673	755
Ship's chronometers .....	191	172	210
Shirting cloth .....	346	-----	-----
Shirts, knitted cotton .....	319	262	352
linen .....	-----	275 p. 101.	372 p. 101.
Shoddy, woolen .....	362	279	388
Shoe buttons .....	414	318	431
of paper .....	414	318	431
of board .....	414	318	431
of papier-maché .....	414	318	431
of pulp .....	414	318	431
Shoe lacings, cotton .....	320	263	354
uppers or vamps of leather .....	438	342	457
Shoes .....	438	341	456
horse or mule .....	163	148	176
leather .....	438	341	456
ox .....	163	148	176
Shooks .....	204, 205	180	228
lemon and orange box .....	205	See pp. 75 and 142.	See pp. 75 and 143.
domestic .....	483	387	493
packing-box .....	204	180	228
reimportation of domestic .....	205, 483	See pp. 75 and 142.	See pp. 75 and 143.
sugar-box .....	204	180	228
Shot .....	182	167	201
guns .....	157, 158	142, 143	169, 170
Shotguns and rifles, stocks for ..	158	-----	-----
guns, muzzle-loading .....	157	142	-----
gun barrels .....	158, 658	614	702
lead .....	182	167	201
Shrimps .....	659	615	703
Shrubs .....	252, 640	587	282, 679
Side arms .....	154	139	166

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Sienna and sienna earths .....	49	42, 566	54
Silicate—			
alkaline .....	79	68	84
of soda .....	79	68	84
Silicic acid .....	464		
Silk—			
and silk goods .....	391	302	414
appliqued articles .....	390		
as reeled from cocoon .....	660	616	704
bandings, hat bands, etc., partly of india rubber .....	389		
bolting cloths .....	498	407	510
bone casing .....	389		
braces, beltings, etc. ....	389	300	412
braids .....	390	300 p. 118.	412 p. 118.
button forms .....	413	315	428
carded .....	384	298	409
chenilles .....	386	299	
chiffon flouncings .....	390		
clothing, ready-made, and wearing apparel ..	390	301	413
cocoon .....	661	617	705
combed .....	384	298	409
cops .....	385	298	410
cords, tassels .....	389	300	412
cotton cloth containing ..	311	260	348
edgings .....	390		
embroideries .....	390	301	413
fabrics, woven .....	387	See p. 119.	See p. 119.
floss .....	385	298	410
flouncings .....	390		
fringes .....	390	300 p. 118.	412 p. 118.
galloons .....	390	300 p. 118.	412 p. 118.
garters .....	389		
goods, beaded .....	390	301	
gorings .....	389	300	412
handkerchiefs .....	388	301	413
hatters' plush .....	461	593	469
insertings .....	390		
in skeins, warps or on beams ..	385	298	410
jacquard figured .....	391		
knit goods .....	390	301	413
laces, embroideries, etc ..	390	301	413
manufactures of .....	391	302	414
mufflers .....	388		
neck ruffings .....	390	301	413
nets or nettings .....	390	301	
organzine .....	385	298	410
ornaments .....		300 p. 118.	412 p. 118.
partly manufactured .....	384	298	409
pile fabrics .....	386	299	411
plushes .....	386	299	411
plush ribbons .....	386		
raw .....	660	616	704
ready-made clothing .....	390	301	413
rubber clothing .....	390	See par. 301.	413
ruchings .....	390	301	413
ruffings .....	390	301	413
sewing .....	385	298	410
singles .....	385	298	410
spun .....	385	298	410
stripe sleeve linings .....	311	260	348
suspenders .....	389	300	412
tamboured articles .....	390		
threads .....	385	298	410
thrown .....	385	298	410
tram .....	385	298	410
trimmings .....	390		

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Silk—Continued.</b>			
tubings	389		
twist	385	298	410
veiling	390	301	
velvets	386	299	411
waste	661	617	705
wearing apparel	390	301	413
weight, ascertainment of	392		
webbing	389	300	412
worms' eggs	662	618	706
woven fabrics in the piece	387	See p. 119.	See p. 119.
yarns	385	298	410
<b>Silver—</b>			
articles of	193	See par. 177.	215
bullion	511	423	522
bullions of	179	162	196
coin	530	449	544
containing lead		165 p. 56.	199 p. 56.
Gorman	174	158	188
leaf	178	164	198
medals	612	551	648
ore	629	573	667
paper		307 p. 121.	419 p. 121.
sweepings	629	644	729
thread	179	162	196
Similitude clause	Sec. 7.	Sec. 4.	Sec. 5.
Single silk	385	298	410
Sirup, maple	210	See p. 65.	See p. 65.
of cane juice	209	182½	726
Sirups of sugar-cane juice or beet juice		182½ p. 62.	
Sisal grass	491, 566	285, 497	397, 596
cable, cordage, and twine	329	268	362
Size, gold	53	44	56
Skeletons	663	619	707
Skelp iron	126, 131	114, 118	138, 142
steel	126, 131	114, 118	138, 142
Skewers, butchers' and packers'	207		
Skins	438, 556, 664	341, 483, 505	456, 573, 605
Angora goat			605 p. 166.
asses'			605 p. 166.
birds'	425	400	504 p. 144.
bookbinders', calf	438	341	456
calf	438	341	456
chamois	438	341	456
fish	556	483	573
for morocco	438	341	456
fur, carrotted	426		
fur	562	493	588
fur, not dressed	562	493	588
goat	438	341	456,
			605 p. 166.
gold-beaters'	567	498	598
kangaroo	438	341	456
kid	438	341	456
lamb	438	341	456
not specially provided for	664	505	605
of all kinds raw	664	505	605
sausage		610 p. 175.	698 p. 175.
sheep	438	341	456
wool on	360	685	387
Skirt bindings, bias	315		
Skirtings	399		
Slack, coal	415	318½	432
Slag, basic	121		
<b>Slate—</b>			
chimney-pieces	120	108	130
mantels	120	108	130

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Slate—Continued.			
pencils .....	456	357	466
slabs for table .....	120	108	130
other manufactures .....	120	108	130
Slates .....	120	108	130
roofing .....	120	109	131
Slabs, iron .....	124	111	136
steel .....	135	122	146
Sledges, blacksmiths' .....	144	129	156
Sleeve linings .....	311	260	348
Slides for magic lanterns .....	110	101	.....
Slubbing waste .....	361	278	388
Smalts .....	58	48	61
Smelting in bonded warehouses .....	Sec. 29.	Sec. 21.	Sec. 24.
Smokers' articles .....	459	359	468
Smoking opium .....	43	36	48
Snails .....	.....	620 p. 175.	708 p. 175.
Snuff and snuff flour—			
manufactured of tobacco .....	216	187	245
ground dry .....	216	187	245
ground damp .....	216	187	245
pickled .....	216	187	245
scented .....	216	187	245
of all descriptions .....	216	187	245
Soap—			
castile .....	72	63	79
fancy .....	72	63	79
medicinal or medicated .....	72	63	.....
other .....	72	63	79
perfumed .....	72	63	79
toilet .....	72	63	79
Soda .....	73-80	64-68, 622	80-85
arseniate of .....	78	.....	.....
and potassa tartrate .....	6	75	92
alkalies containing .....	73	.....	.....
ash .....	78	67	83
bicarbonate of .....	73	64	80
bichromate and chromate of .....	74	66	82
borate of .....	11	10	14
carbonate of .....	75	.....	.....
caustic .....	76	65	81
chlorate of .....	75	621	709
chromate of .....	74	66	82
crystals .....	75, 77	67	83
hydrate .....	76	65	81
hyposulphite of .....	76	.....	.....
monohydrate of .....	75	.....	.....
nitrate of .....	665	621	709
nitrite of .....	76	.....	.....
oleate of .....	.....	26 p. 12.	36 p. 12.
sal .....	77	67	83
sesquicarbonate of .....	75	.....	.....
silicate of .....	79	62	84
sulphate of .....	80	622	85
sulphide of .....	76	.....	.....
supercarbonate of .....	73	64	80
water .....	300	248, 555	340
Sodium .....	.....	623 p. 56.	710 p. 56.
Sole leather .....	438	339	455
Solid-head pins .....	188	170	206
Soluble oil .....	.....	26 p. 12.	36 p. 12.
Sorghum for seed .....	656	611	699
sugar from .....	.....	182 p. 62.	231-236, 241 p. 63, 64.
Sounds, fish .....	496	403	507
prepared .....	23	19	.....

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Sour orange juice .....	597	533	631
Spangles, of gelatino, glass, etc	408	-----	-----
trimmings of .....	371, 390, 408	-----	-----
Spar, manufactures of .....	115	351	459
Sparkling wines, in bottles .....	295	243	335
Sparterre .....	-----	624 p. 124.	711 p. 124.
Spectacles and frames, or parts thereof .....	108	98	119
and eyeglass lenses .....	-----	100 p. 29.	121 p. 29.
glass plates, etc., for .....	565	496	591
Specimens of natural history, botany, or min- eralogy, etc .....	666	625	712
of sculpture .....	649	603	692
Spermaceti oil .....	626	568	661
Spices .....	20,	164, 470,	24, 326,
not specially provided for .....	287, 548, 667	235, 626-633	560, 713-720
Spiegeleisen .....	287	235	326
Spike-lavender oil .....	122	110	134
Spike .....	626	568	661
Spikes .....	160, 163	145, 148	173, 176
iron and steel, for vessels .....	Page 183.	Sec. 7.	Sec. 8.
cut .....	160	145	173
Spindle banding or binding .....	320	263	-----
Spirit varnishes .....	53	44	56
Spirits ( <i>see also</i> Internal Revenue) .....	289-294	237-242	329-334
capacity of casks for .....	290	238	330
compounds or preparations of .....	291	239	331
distilled, Internal Revenue tax on .....	-----	Pp. 218-225.	-----
from grain .....	289	237	329
fruits preserved in .....	263	-----	303
imitations of .....	293	241	333
lac .....	593	528	627
manufacture of, not permitted in bonded warehouses .....	Sec. 15.	Sec. 9.	-----
nitrous ether .....	21	17	25
rule for assessing duties .....	290	238	330
standard for determining proof. ....	290	238	330
turpentine .....	688	660	743
Spirituous beverages .....	292	240	332
Splice bars, railway .....	130	152	181
Sponges, crude, in their natural state .....	82	69	86
manufactures of .....	82	-----	-----
Spool thread, cotton .....	303	251	343
Sporting rifles .....	157, 158	142	169
Sprats .....	258	-----	-----
Sprigs .....	164	149	177
Spruce clapboards .....	-----	678 p. 60.	222 p. 60.
Spun silk .....	385	298	410
Spunk .....	668	635	721
Spurs and stiltis for crockery .....	669	636	722
Square iron .....	123	112	135
Stained and painted glass .....	100, 107, 112	89, 90, 97, 102	122, 677
windows .....	112	102	122
Stamping and branding foreign goods .....	Sec. 8.	Sec. 5.	Sec. 6.
Stamps, foreign postage or revenue .....	670	6364	-----
internal revenue .....	Sec. 9, 10.	-----	-----
Starch .....	285	232	323
burnt .....	286	233	324
preparations used for .....	285	232	323
Statuary .....	454, 649	575, 585	465, 677
for exhibition .....	-----	p. 162, 603.	p. 162, 692.
Statuettes .....	95	84	100
Stave bolts .....	200	673	755
Staves of wood .....	202	683	227
Stays, boiler .....	152	130	157

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Steel ( <i>see</i> Iron)—			
alloys .....	135	122	146
anchors .....	127	126	153
angles .....	125	113	137
for vessels .....	Page 183.	Sec. 7.	Sec. 8.
anvils .....	142	128	155
articles glazed .....	159	144	171, 172
articles of .....	193	See par. 177.	215
axles .....	143	127	154
bars .....	143	127	154
blanks .....	143	127	154
fitted in wheels .....	143	127	154
forgings .....	143	127	154
parts of .....	143	127	154
balls, antifriction .....	127	-----	-----
band saws .....	168	-----	-----
bands .....	128, 129, 132	116, 119	140, 143
barrel hoops .....	128	See par. 116.	140
bars .....	135, 141	122	146, 152
cold rolled, hammered, or polished	141	-----	152
for vessels .....	Page 183.	Sec. 7.	Sec. 8.
splice .....	130	152	181
beams .....	125	113	137
for vessels .....	Page 183.	Sec. 7.	Sec. 8.
billets .....	135	122	146
blacksmiths' hammers and sledges .....	144	129	156
black taggers .....	See par. 131.	118	142
blooms .....	135	122	146
boiler or other plate .....	126	114	138
tubes, flues, or stays .....	152	130	157
bolts and bolt blanks .....	145	131	158
for vessels .....	Page 183.	Sec. 7.	Sec. 8.
building forms .....	125	113	137
car tires .....	171	156	185
car-truck channels .....	125	113	137
castings .....	135	122	146
chain or chains .....	151	137	164
channels .....	125	113	137
circular-saw plates .....	141	-----	152
columns and posts .....	125	113	137
connecting rods .....	-----	122 p. 40.	146 p. 40.
cotton ties .....	129	459	140
crank and other shafts .....	-----	122 p. 40.	146 p. 40.
pins .....	-----	122 p. 40.	146 p. 40.
crowbars .....	144	129	156
cut nails and spikes .....	160	145	173
deck and bulb beams .....	125	113	137
definition of .....	139	-----	150
die blocks or blanks .....	135	122	146
flat rails .....	130	117	141
flues .....	152	130	157
forgings .....	127	115, 126	139, 153
of combined iron and steel .....	127	115, 126	139, 153
for axles .....	143	127	154
girders .....	125	113	137
gun-barrel molds .....	135	122	146
hammer molds .....	135	122	146
hammers .....	144	129	156
hinge blanks .....	145	131	158
hinges .....	145	131	158
hoop .....	128, 129, 132	116, 119, see par. 459.	140, 143
hoop or band, with buckles or fastenings .....	128	-----	140
without buckles or fastenings .....	128	-----	140
hoops .....	128, 129, 132	116, 119, see par. 459.	140, 143

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Steel (<i>see</i> Iron)—Continued.</b>			
horseshoes.....	163	148	176
in all forms.....	135	122	146
ingots.....	135, 171	122, 156	146, 185
joists.....	125	113	137
locomotive tires.....	171	156	185
manufactures of.....	193	See par. 177.	215
mill shafting.....	135	See p. 40.	See p. 40.
muleshoes.....	163	148	176.
nail rods.....	136	123	147
nails.....	160-162	145-147	173, 174, 175
for vessels.....	Page 183.	Sec. 7.	Sec. 8.
no reduction for partial loss.....	138	125	149
nuts, wrought.....	163	148	176
oxshoes.....	163	148	176
posts.....	125	113	137
piston rods.....		122 p. 40.	146 p. 40.
plates.....	126, 131, 132, 133, 134, 135, 141, 159, 166	114, 118, 119, 120, 121, 122, 144, 151	138, 142, 143, 144, 145, 146, 152, 171, 172, 180
engraved.....	166	151	180
for vessels.....	Page 183.	Sec. 7.	Sec. 8.
pressed, sheared, or stamped shapes.....	135	122	146
rails, flat.....	130	117	141
T.....	130	117	141
railway bars.....	130	117	141
fish plates.....	130	152	181
tires.....	171	156	185
rivet rods.....	136	123	147
rivets.....	167	153	182
rods.....	136, 141	123	147, 152
cold rolled.....	141		152
drawn.....	141		152
hammered or polished.....	141		152
for rivets, screws, nails, and fence wire.....	136	123	147
for vessels.....	Page 183.	Sec. 7.	Sec. 8.
rolled.....	141		152
rust or discoloration of.....	138	125	149
saw plates.....	135	122	146
circular.....	141		152
scrap.....	122	110	134
screw rods.....	136	123	147
wood.....	169	155	184
scroll.....	128, 132	116, 119	140, 143
shafts and shafting.....	135	122	146
shapes or blanks.....	135	122	146
sheets.....	126, 131, 132, 133, 134, 135, 137, 141, 159	114, 118, 119, 120, 121, 122, 124, 144, 151	138, 142, 143, 144, 145, 146, 148, 152, 171, 172
in strips.....	137	124	148
skelp.....	126, 131	114, 118	138, 142
slabs.....	135	122	146
sledges.....	144	129	156
spikes for vessels.....	Page 183.	Sec. 7.	Sec. 8.
wrought.....	163	148	176
splice bars.....	130	152	181
stays.....	152	130	157
steamer shafts.....		122 p. 40.	146 p. 40.
strips.....	128, 137, 141	124	148, 152
tempered or not.....	128		
structural shapes.....	125	113	137
swaged.....	135	122	146
taggers.....	See par. 131- 134.	118, 119, 120, 121	142, 143, 144, 145

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Steel ( <i>see</i> Iron)—Continued.			
tapered or beveled bars .....	135	122	146
tees for vessels .....	Page 183.	Sec. 7.	Sec. 8.
ties .....	129	459	140
tired wheels .....	171	156	185
track tools .....	144	129	156
tubes .....	152	130	157
T-rails .....	130	117	141
T T .....	125	113	137
wares .....	159	144	171, 172
washers, wrought .....	163	148	176
wedges .....	144	129	156
wheels .....	171	156	185
parts of .....	171	156	185
wire .....	137	124	148
card clothing .....	146	132	159
cloths .....			148 p. 43.
flat .....	137	124	148
nails .....	162	147	175
nettings .....		124 p. 42.	148 p. 42.
rods .....	136	123	147
rope .....	137	124	148
wristpins .....		122 p. 140.	146 p. 40.
Steels .....	137, 155	140	167
Stems .....	20, 548	164, 470	24, 560
suitable for millinery use .....	425	328	See par. 443.
tobacco .....	684	655	738
Stereotype plates .....	166	151	180
paper .....	397		
Sticks, walking .....	462, 700	684	756
Sticks of .....	700	684	756
partridge .....	700	684	756
hairwood .....	700	684	756
pimento .....	700	684	756
orange .....	700	684	756
myrtle .....	700	684	756
other woods not specially provided for .....	700	684	756
Sticks for—			
umbrellas .....	462, 700	361, 684	471, 756
fishing rods .....	700		
parasols .....	462, 700	361, 684	471, 756
sunshades .....	462, 700	361, 684	471, 756
whips .....	700	684	756
rough hewn or sawed only .....	200	679	223
Stilts for crockery .....	669	636	722
Still wines .....	296	244	336
Stock—			
glue .....	572	506	606
paper .....	632	577	670
Stocks, cuttings, or seedlings .....	252		
for guns and rifles .....	158		
Stockings—			
cotton .....	317, 318	261, 262	352, 353
clocked .....	318	262	See par. 353.
seamless .....	318	262	353
Stone—			
burr .....	116, 671	638	126, 723
rough .....	671	638	723
cliff .....	671	638	723
pumice .....	92	638	723
rotten .....	671	638	723
statuary .....	454	575	465
ware .....	94-96	83-86	99, 100, 101
Stones .....	116-119, 671	1054, 106, 107, 638	126-129, 723
building .....	117, 118	1054, 106	127, 128



	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Stones—Continued.</b>			
burr .....	116, 671	638	126, 723
curling .....	540	462	552
flint .....	557	484	574
freestone .....	117, 118	105 $\frac{1}{2}$ , 106	127, 128
granite .....	117, 118	105 $\frac{1}{2}$ , 106	127, 128
grind .....	119	107	129
limestone .....	117, 118	105 $\frac{1}{2}$ , 106	127, 128
lithographic .....	601	538	636
load .....	603	540	638
mill .....	116	638	126
monumental .....	117, 118	105 $\frac{1}{2}$ , 106	127, 128
polishing .....		594 p. 175.	684 p. 175.
precious .....	434, 435, 545	338	454, 557
sandstone .....	117, 118	105 $\frac{1}{2}$ , 106	127, 128
whet .....	574	508	608
<b>Stops, art educational.</b> .....	481	384	491
<b>Storax</b> .....	672	639	724
<b>Stove plates</b> .....	148	134	161
wicking .....	320		
<b>Straw</b> .....	255	207 $\frac{1}{2}$	289
braids, plaits, and laces .....	409	417	518
and grass, definition of .....	449	352	460
flax .....	323	497	356
matings .....	333	485	575
India .....	333	See p. 100.	See p. 100.
China .....	333	485	575
manufactures of .....	409, 449	352, 417	460, 518
<b>Stretchers, umbrella</b> .....	170	155 $\frac{1}{2}$	
<b>Strings for musical instruments</b> .....	453	326 $\frac{1}{2}$	
<b>Strip steel</b> .....	128, 137, 141	124	148, 152
<b>Strontia—</b>			
carbonate of .....	673	640	725
oxide of .....	673	640	725
<b>Strontian, protoxide of.</b> .....	673	640	725
<b>Strontianite</b> .....	673	640	725
<b>Structural shapes of iron or steel.</b> .....	125	113	137
<b>Strychnia</b> .....	83	70	87
salts of .....	83	70	87
<b>Strychnine</b> .....	83	70	87
salts of .....	83	70	87
<b>Styrax</b> .....	672	639	724
<b>Subacetate of copper</b> .....	694	666	749
<b>Substances, explosive</b> .....	420-424	323-327	438-442
used for manure .....	569	500	600
vegetable .....	566, 617	497, 558	597, 653
<b>Suede gloves</b> .....	439-446	343-350	458
<b>Sugar</b> .....	209-212	182, 182 $\frac{1}{2}$ , 183	231-241, 726
adulterated .....	212	183	238
beet .....		Page 62.	Page 63.
machinery for .....			See p. 64.
bounty to take effect .....			See p. 63.
regulation on domestic .....			See p. 63.
repeal of .....		See p. 62.	
beet seed .....	656	611	699
box shooks .....	204	180	228
candy .....	212	183	238, 239
colored, tintured, etc. ....	212	183	238
candy wrappers, etc., included in weight of	212		
duty on, above No. 16, Dutch standard .....	209	182 $\frac{1}{2}$	237
not above 16 Dutch standard refined .....	209	182 $\frac{1}{2}$	726
<b>cane</b> .....	210, 656	611	699
in natural state .....	210		
unmanufactured .....	210		
cane for seed .....	656	611	699

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Sugar—Continued.			
conditional duty on .....	Page 177.	.....	Page 177.
drainings, conditional duty on .....	Page 177.	.....	Page 177.
imported from countries paying export bounty .....	Sec. 5.	182½ p. 62.	237 p. 64.
countervailing duty .....	Sec. 5.	182½ p. 62.	237 p. 64.
drainings .....	209	182½ p. 62.	726 p. 65.
grape .....	210	183	240
machinery for manufacturing beet sugar .....			237 p. 64.
manufactured, in bond .....			See p. 65.
not above 16 Dutch standard .....	209	182½	726
maple .....	210	182, 182½	231-234, 726
of milk .....	239	182	269
produced from beets .....		Page 62.	Page 63.
from maple sap .....		Page 62.	Page 63.
from sorghum or sugar cane .....		Page 62.	Page 63.
refined .....	209, 212	182½, 183	238, 241
saccharine .....	211	183	.....
sorghum bounty .....		Page 62.	Page 63.
sweepings .....	209	182½	726
conditional duty on .....	Sec. 5.	Page 62.	Page 64.
tank bottoms .....	209	182½	726
tinctured .....	212	183	238
bone char for decolorizing .....	10	9	13
Sulphid of zinc, white .....	57		
Sulphate of—			
alumina .....	4	8	9
ammonia .....	5	8½	10
baryta, unmanufactured .....	44	395	49
barytes .....	44, 46	37, 39	49, 51
copper .....	9	405	12
iron .....	19	455	23
lime .....		588 p. 22.	680 p. 22.
lime, artificial .....	46	39	
magnesia .....	31	24, 542	34
morphia .....	43		
morphine .....	43		
opium .....	43		
potash .....	644	595	685
quinia .....	647	601	690
soda .....	80	622	85
zinc .....	57		
Sulphide of—			
antimony .....	476	376	485
arsenic .....	479	382	489
soda .....	76		
Sulpho-ricinoleic acid .....	32		
Sulphur .....	84, 674	71, 642	88, 727
crude .....	674	642	727
flowers of .....	84	71	88
lac .....	674	642	727
ore .....	674	642	727
ore as pyrites .....	674	642	133
precipitated .....	674	642	727
refined .....	84	71	88
sublimed .....	84	71	88
Sulphuret of iron .....	674	642	727, 133
Sulphuric—			
acid .....	1, 675	643	5, 728
ether .....	21	17	25
Sumac—			
ground .....	85	72	89
extract .....	22	18	26
Sunken vessels, merchandise in .....	Sec. 28.	Sec. 20.	Sec. 23.
Sunn .....	329, 491, 566	268, 497, 399	362, 597
cables and cordage of .....	329	268	362

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Sunshade sticks .....	462, 700	361, 684	471, 756
Sunshades and parts .....	462	360	470
covered with silk .....		360 p. 138.	470 p. 139.
covered with other material .....	462	360	470
Supercarbonate of soda .....	73	64	80
Surface-coated papers .....	398	308	420
manufactures of .....		308 p. 121.	420 p. 121.
Suspenders—			
silk .....	389	300	412
cotton .....	320	263	354
wool .....	371	286	398
Sweaters .....	319		
Sweepings—			
gold .....	629	644	729
sugar .....	209	641	726
silver .....	629	644	729
Sweetmeats .....	263	218	303
Swine .....	219	See p. 68.	See p. 68.
Sword blades .....	154	139	166
Swords .....	154	139	166
Sycamore lumber .....	195	676	218
T.			
Table—			
covers .....	316	260	351
knives .....	155	140	167
mirrors .....		102 p. 30.	122 p. 30.
Tablet paper .....	401		
Tacks .....	164	149	177
Taggers—			
iron .....	See par. 131— 134.	118—121	142, 143, 144, 145
steel .....	See par. 131— 134.	118—121	142, 143, 144, 145
tin .....	See par. 131— 134.	119—121	143, 145
Tailors' irons .....	148	134	161
chalk .....	13	See p. 8.	See p. 8.
Tallow .....	279	645	316
Talmas, woolen .....		285 p. 112.	397 p. 113.
Tamarinds .....	676	490	581
Tamboured articles .....	312, 339, 390	276	373
Tampico fiber .....	491, 566	399, 497	362, 592
cables and cordage .....	329	268	362
manufactures of .....	329, 491	268, 399	362
Tank-bottoms .....	209	182½	726
Tannic acid .....	1	5	6
Tannin .....	1	5	6
Tanning articles .....	22, 482	18, 386	26, 492
Tape needles .....	165	150	178
Tapes .....	320, 336	263, 275½	
of flax .....	336	275½	
Tapered or beveled bars .....	135		146
Tapestry, Brussels carpets .....	376	291	403
velvet carpets .....	375	290	402
Tapioca .....	677	646	730
Tar, coal—			
crude .....	524	443	538
products of .....	15	14, 443	18, 19
wood .....	678	647	731
Tarred cables .....	329	268	362
cordage .....	329	238	362
Tartar—			
cream of .....	6	73	90
crude .....	6	380	487
partly refined .....	6	74	91

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Tartar, patent .....	6	73	90
Tartaric acid .....	1	6	7
Tartars .....	6	74	91
Tartrate, soda and potassa .....	6	75	92
Tassels, silk .....	389	300	412
wool .....	371	286	398
Tax, income .....	-----	Secs. 27-37 p. 206.	-----
Tea .....	679	648	732
Tea and tea plants .....	679	648	732
conditional duty on .....	Page 176.	Sec. 71 p. 177.	Page 177.
Teams of animals, etc. ....	474	374	483
Teazles .....	256	207½	290
Tees, angles, beams, and bolts for vessels. ....	Page 183.	Sec. 7.	Sec. 8.
Teeth .....	680	650	733
Telegraph poles of cedar .....	196	684	219
Telephone poles of cedar .....	196	684	219
Telescopes .....	111	-----	-----
Terne plates .....	132, 134, 140	119, 121	143, 145, 151
Terra alba .....	681	651	734
Terra-cotta works .....	702	688	759
Terra japonica .....	682	652	735
Textile grasses .....	566	497	597
Theatrical scenery .....	645	596	-----
apparel .....	645	596	-----
for use in exhibitions .....	645	596	-----
Thorite .....	183	-----	-----
Thread—	-----	-----	-----
cotton .....	302, 303	250, 251	342, 343
cotton, spool .....	303	251	343
flax .....	330	274	370
hemp .....	330	274	370
silk .....	385	298	410
of silver .....	179	162	196
of gold .....	179	162	196
of other metals .....	179	162	196
waste, wool .....	362	See p. 108.	See p. 108.
Threshing machines .....	460	591	See p. 58.
Thyme oil .....	626	568	661
Tidies .....	339	-----	-----
Ties—	-----	-----	-----
cedar .....	196	684	219
for baling .....	129	459	140
railroad .....	196	673	755
Tights .....	319	-----	-----
Tile and fire brick .....	87, 88	76, 77, 78	93, 94
Tiles—	-----	-----	-----
encaustic .....	88	78	94
glazed, ornamented, or decorated, etc. ....	88	78	94
paving, marble .....	114	104	124
Timber .....	194, 699	672-675, 683 p. 60.	216, 217, 754, 755
export duty on .....	195	-----	218
for vessels .....	Page 183.	Sec. 7.	Sec. 8.
hewn and sawed .....	194	674	216
ship .....	699	673	755
squared or sided .....	194	675	217
used for spars .....	194	674	216
used in building wharves .....	194	674	216
Tin—	-----	-----	-----
bars .....	683	653	209, 736
black oxide of .....	683	653	209, 736
blocks .....	683	653	209, 736
boxes .....	-----	-----	328 p. 199.
cans .....	-----	-----	328 p. 199.

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Tin—Continued.</b>			
cassiterite .....	683	653	209, 736
grains .....	683	653	736
granulated .....	683	653	736
manufactures of .....	140	119	143
ore .....	683	653	209, 736
oxide .....	683	653	209, 736
packages .....			328 p. 199.
pigs .....	683	653	209, 736
plates .....	132, 134, 140	119, 121	143, 145, 151
limitation on duty .....	140	119, 121	143
plate drawback .....			328 p. 199.
taggers .....	See par. 131-134.	118-119	142, 143-145
ware, articles of .....	140	121	151
exported empty .....			328 p. 199.
filled with domestic products .....			328 p. 199.
Tincture of opium .....	43	35	47
Tinsel laces, embroideries, etc. ....	179		
wire .....	179	654	737
Tips, lava .....	98	86	101
umbrella and parasol .....		155½ p. 53	
Tires, iron or steel .....	171	156	185
Tissue paper .....	397	307	419
Tobacco ( <i>see also</i> Internal Revenue) ..	213-217	184-188	242-246
cigars, cigarettes, and cheroots ..	217	188	246
cigar wrappers .....	213, 214	184, 185	242
definition of manufacturer of tobacco and snuff ..		Page 225.	Page 227.
exception in favor of growers and farmers ..		Page 225.	Page 227.
filler .....	213, 214	185	243
internal revenue on cigars, etc. ....	Sec. 10.		Page 228.
leaf .....	213, 214	184, 185	242, 243
manufactured .....	215	186	244
pipes .....	459	359	468
pouches .....	459	359	468
provisions for reimportation .....	483	387	493
regulations for entry .....	214	185	242
stemmed .....	213	184, 185	242, 243
stems .....	684	655	738
unmanufactured .....	215	186	244
unstemmed .....	213	184, 185	242, 243
wrapper .....	213, 214	184, 185	242
<b>Toilet—</b>			
articles .....	70, 697	61	77
preparations .....	2, 70	61	77
soap .....	72	63	79
waters .....	2	7	8
Tolidin .....	524		
Toluidine .....	524		
Toluol .....	524		
Tonics .....			77 p. 18.
Tonka beans .....	685	656	739
Tongna beans .....	685	656	739
Tonquin beans .....	685	656	739
Tools .....	144	129	156
Tooth and disk harrows .....	460	591	Sec. p. 58.
Toothpicks .....	207	180½	
Top waste .....	361	See p. 104.	388
Tourney carpets .....	373	288	400
Tow waste .....		497 p. 153.	
Tow of flax or hemp .....	326, 327	497	356
Toy tea sets .....	95	See p. 23.	See p. 23.
marbles .....	418	321	436
Toys .....	95, 418	84, 321	100, 436
Track tools, iron or steel .....	144	129	156

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Trade—			
reciprocal.....	Sec. 3, 4.	Sec. 71.	Sec. 3.
tools of, etc.....	645	596	686
Trade-marks, fraudulently copying.....	Sec. 11.	Sec. 6.	Sec. 7.
registration of.....	Sec. 11.	Sec. 6.	Sec. 7.
regulations concerning.....	Sec. 11.	Sec. 6.	Sec. 7.
Tram silk.....	385	298	410
Trees.....	252, 640	587	282, 679
Trimnings—			
bead or beaded.....	408		
cotton or flax.....	* 339	276	373
dress.....	See par. 371.	286	398
for hats, bonnets, and hoods.....	See par. 409.	417	518
silk.....	390	301	413
spangled.....	408		
tinsel.....	179		
wool, worsted, etc.....	371	286	398
Tripoli.....	671	657	740
Trolley poles.....	196		
Trophies.....	612	551	648
Trousers buckles.....	412		
buttons.....	414		
Trusts, declared unlawful, etc.....		Secs. 73-77 p. 203.	
Tubes, boiler.....	152	130	157
filter.....	98		
iron or steel.....	152	130	157
Tubing.....	320, 389		
Tuckings.....	339	276	373
Tulips.....	251		
Tuning bammers.....	453	326½	
Tuning forks.....	453	326½	
Turkey-red oil.....		26 p. 12.	36 p. 12.
Turmeric.....	686	658	741
Turpentine, spirits of.....	688	660	743
Venice.....	687	659	742
Turtles.....	689	661	744
Tusks, ivory.....	584		
Twine.....	330	268	362
binding.....	491	399	362
from istle, Tampico fiber, etc.....	491	399	362
gill netting.....	332	272	367
seine.....	332	272	367
Twist, silk.....	385	298	410
Type metal.....	190	171	208
Types, new.....	190	171	208
old.....	690	662	745
Typewriter paper.....	401		
U.			
Ulsters.....		285 p. 112.	397 p. 113.
Ultramarine.....	52	43	55
Umber and umber earths.....	49	42, 566	54
Umbrella frames.....		155½ p. 53.	
ribs.....	170	155½	
bundles.....		155½ p. 53.	
sticks.....	462, 700	361, 684	471, 756
stretchers.....	170	155½	
Umbrellas.....	462	360	470
covered.....	462	360	470
Unenumerated articles.....	Sec. 6, 7.	Sec. 3, 4.	Sec. 4, 5.
Union suits.....	319		
United States—			
articles for.....	500	385, 412	514
vessels built for foreign account.....	Sec. 12.	Sec. 7.	Sec. 8.

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Unmanufactured articles not enumerated .....	Sec. 6.	Sec. 3.	Sec. 4.
Upper leathers .....	438	342	457
Uranium, oxide and salts of .....	691	663	746
Utensils—			
scientific and philosophical .....	638	585	-----
and preparations for colleges, academies, schools, or libraries .....	638	585	-----
V.			
Vaccine virus .....	692	664	747
Valerian oil .....	626	568	661
Valerianic acid .....	464	-----	-----
Valonia .....	693	665	748
Value of foreign coin to be estimated quarterly .....	-----	Sec. 25 p. 205.	Sec. 52 p. 205.
Vamps, leather .....	438	342	457
Vanillin .....	86	-----	-----
Varnishes .....	53	44	56
gold size .....	53	44	56
Japan .....	53	44	56
spirit .....	53	44	56
Varnished leather .....	438	-----	-----
Vases, china, porcelain, etc .....	95	84, 85	100
platinum for chemical purposes .....	642	590	682
Veal .....	274	-----	-----
Vegetable—			
black .....	47	40	52
excrescences .....	20, 548	16½, 470	24, 560
fiber .....	566	497	597
manufactures of .....	347	277	374
ivory .....	450, 584	354, 519	462, 618
buttons .....	414	317	430
unmanufactured .....	584	519	618
knives .....	155	140	167
substances .....	566, 617	497, 558	597, 653
wax .....	695	668	751
Vegetables .....	20,	16½, 198,	24, 271,
prepared or preserved .....	241, 257, 548	207, 470	287, 288, 560
in their natural state .....	241	198	271, 287
weight of coverings included in dutiable weight .....	257	207	288
Vehicles of immigrants .....	474	374	483
Velings .....	339, 390	276, 286 p. 113, 301.	-----
Veils .....	339	-----	-----
Vellum .....	634	579	672
Velvet .....	315, 386	259, 299	350, 411
carpets .....	373, 375	288, 290	400, 402
cotton .....	315	259	350
ribbons .....	386	-----	-----
silk .....	386	299	411
Velveteens .....	315	259	350
Veneers of wood .....	198	684	220
Venetian chain carpet .....	377	292	404
Venice turpentine .....	687	659	742
Verdigris .....	694	666	749
Vermicelli .....	229	192	258
Vermilion red .....	54	45	57
Vermuth .....	296	244	336
Vessels—			
American, repair of .....	Sec. 13.	Sec. 8.	Sec. 9.
built in the United States, materials for .....	Sec. 12.	Sec. 7.	Sec. 8.
cast-iron .....	148	134	161
containing quicksilver .....	189	-----	207
discriminating duty on foreign .....	Secs. 22-24.	Secs. 14-16.	Secs. 17-19.

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Vessels—Continued.			
for coastwise trade.....	Sec. 12.	Sec. 7.	Sec. 8.
for foreign account.....	Sec. 12.	Sec. 7.	Sec. 8.
merchandise taken from sunken.....	Sec. 28.	Sec. 20.	Sec. 23.
of glass, filled.....	100	88, 90	104, 111
platinum.....	642	590	682
supplies for.....	Sec. 14.	See p. 184.	-----
Vests.....	319	-----	-----
Vials, glass.....	99	88	103, 104
Vinegar.....	288	236	327
standard of.....	288	236	327
Vines.....	252	587	282
Vitrages.....	339	-----	-----
Vitriol, blue.....	9	405	12
oil of.....	1	643	5
Vulcanized india rubber.....	450	353	461
W.			
Wads, gun.....	428	331	446
Wafers, unmedicated.....	-----	667 p. 170.	750 p. 170.
unleavened and not edible.....	696	-----	-----
Wagon blocks.....	200	679	223
Wagons of immigrants.....	474	374	483
Walking sticks.....	462, 700	684	756
Walnuts.....	270	222	307
Warehouses, withdrawal from.....	Secs. 14, 15, 19.	Sec. 9, 13.	Sec. 10, 14.
general bonded, to be established.....	-----	Secs. 51-59 p. 220.	-----
regulations regarding.....	-----	Secs. 51-59 p. 220.	-----
Wares, iron.....	159	144	171, 172
steel.....	159	144	171, 172
Warps, or warp-yarn cotton.....	302	250	342
Wash blue.....	52	43	55, 58
Washers, wrought-iron.....	163	148	176
Waste.....	463, 632	362, 577	670, 472
bagging.....	632	577	670
bat.....	-----	685 p. 104.	-----
carded.....	-----	279 p. 108.	-----
composed wholly or in part of wool.....	362	685	388
cotton.....	537	458	549
garnetted.....	361	279	388
jute.....	632	-----	-----
not specially provided for.....	362, 463	Page 104 and par. 362.	388, 472
ring.....	361	685	388
rope.....	632	577	670
roving.....	361	685	388
silk.....	384, 661	298, 617	410, 705
slubbing.....	361	685	388
thread.....	362	-----	-----
top.....	361	279	388
tow.....	-----	497 p. 153.	-----
woolen.....	361, 362	279, 685	388
yarn.....	362	685	388
Watch—			
cases.....	191	See par. 173.	211
dials.....	191	See p. 58.	See p. 58.
glasses.....	-----	173 p. 58.	211 p. 58.
jewels.....	191	467	557
movements and parts of.....	191	See par. 173.	211
movements in cases or not.....	191	Sec p. 58.	See p. 58.
parts of.....	191	173	211
wire.....	137	124	-----



	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Water—			
bay .....	294	242	334
cologne .....	2	7	8
color paintings .....	454	575	465
fowls .....	494	401	505
mineral .....	301	249, 555	341, 650
soda .....	300	555	340
toilet .....	2	7	8
Water-color paints .....	58	48	61
Waterproof cloth .....	337	273	369
Wax, manufactures of .....	448	351	459
bees' .....	490	397	502
mineral .....	695	668	751
vegetable .....	695	668	751
Wearing apparel .....	314, 370, 390, 697	258, 284, 301, 669	349, 396, 413, 752
beaded or spangled .....	408		
embroidered .....	339	276	373
limit of value .....	697		
rubber .....	314, 390		349, 413
Webbing—			
cotton .....	320	263	354
silk .....	389	300	412
wool .....	371	286	398
Webbs .....	320, 389	See p. 98, 118.	See p. 98, 118.
flax .....	332	272	367
Wedges, iron or steel .....	144	129	156
Weeds .....	20, 548	16½, 470	24, 560
drugs .....	20, 548	16½, 470	24, 560
manufactures of .....	449	352	460
sea .....	617	558	653
Welded cylindrical furnaces .....	152		
Whalebone .....	698	671	753
manufactures of .....	449	352	460
unmanufactured .....	698	671	753
Whalo oil .....	42, 626	34, 568	46, 661
Wheat .....	234	190	264
flour .....	235	190	265
Wheels—			
emery .....	419		
hubs for .....	200	679	223
or parts thereof .....	171	156	185
steel or iron .....	171	156	185
tired .....	171	156	185
with axles fitted .....	171	156	185
Whetstones .....	574	508	608
White china, without ornamentation .....	95	84	100
lead .....	55	52	67
paint and pigment containing lead .....	55	52	67
Paris .....	56	46	59
satin .....	46	39	51
sulphide of zinc .....	57		
Whitewood .....	195		218
and white-pine lumber .....			218 p. 59.
Whiting .....	56	46	59
Whip gut .....	448, 517	351, 431	459, 529
Wicking, lamp or candle .....	320	263	
Wild animals for exhibition, etc .....	474	374	483
Willow—			
articles .....	206	179	459
manufacture of, for hats, bonnets, and hoods .....	409	417	518
prepared .....	206	179	459
sheets or squares .....	409		
Wilton carpets .....	373	288	400
Window curtains—lace .....	339, 340	276	373

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Window glass .....	101, 107	91, 92	112, 113
Windows, stained or painted glass .....	112	102	122
Wine lees, crude .....	6		
Wines ( <i>see also</i> Internal Revenue)—			
champagne .....	295	243	335
coloring for .....	18	16	22
ginger .....	296	244	336
imitations of .....	293	241	333
in jugs .....	296	244	336
proof of .....	290	238	330
prune .....	299	247	339
sparkling .....	295	243	335
sparkling, in bottles .....	295	243	335
spirits, definition of .....		Page 225.	
still .....	296	244	336
still, containing 14 per cent alcohol (24 per cent) .....	296	244	336
sweet, fortification of .....		Sec. 68 p. 225.	Sec. 43 p. 225.
Wires—			
articles of iron, steel, brass, or other .....	137	124	148
bonnet .....	137		
card clothing .....	146	132	159
clock and watch .....	137	124	
cloths .....			148 p. 43.
coated with zinc or tin .....	137		148 p. 43.
corset .....	137	124	148
corset clasps and steels .....	137		
covered with cotton or silk .....	137	124	148
crinoline .....	137	124	148
flat steel .....	137	124	148
hat .....	137	124	148
iron or steel .....	137	124	148
coated with zinc or tin .....	137	124	148
lead .....	182	167	201
nails .....	162	147	175
needle .....	137	124	148
nettings .....			148 p. 43.
piano .....	137	124	
rods .....	136	123	147
iron or steel .....	136	123	147
oval, flat, or square .....	136	123	147
rope .....	137		148
for vessels .....	Page 183.	Sec. 7.	Sec. 8.
strand .....	137		148
tinsel .....	179	654	737
watch .....	137	124	
Witherite .....	489	395	500
Withdrawal of goods from bond .....			P. 231.
weight then to govern duty .....			P. 231.
within three years .....			P. 231.
Women's and children's dress goods .....	368, 369	283	394, 395
hats .....	432	335	451
Wood—			
ashes .....	485	389	495
lye of .....	485	389	495
bamboo .....	700	684	756
barrels .....	204, 205	180, 216	228, 301
bass .....	195		218
blocks of various kinds .....	200, 699	679	223
bolts .....	200, 699	673	755
box .....	198, 700	684	220, 756
boxes .....	204, 205	180, 216	228, 301
briar .....	700	684	756
cabinet .....	198, 700	684	220, 756
cabinet furniture .....	208	181	230
casks and barrels, etc .....	204	180	228

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Wood—Continued.			
cedar.....	198, 700	684	220, 756
posts, etc.....	196	.....	219
chair cane.....	206	179	229
clapboards.....	199	677, 678	221, 222
cork.....	536	457	548
ebony.....	198, 700	684	220, 756
fence posts.....	200	673	755
fire.....	699	673	755
fishing rods.....	700	.....	.....
foreign export duties.....	195	683 p. 60.	218
furniture.....	208	181	230
granadilla.....	198, 700	684	220, 756
gun blocks for gunstocks.....	699	.....	.....
hair.....	700	684	756
handle bolts.....	699	673	755
heading bolts.....	200	673	755
hop poles.....	699	673	755
house furniture.....	208	181	230
India malacca joints.....	700	684	756
kindling.....	197	.....	.....
lance.....	198, 700	684	220, 756
lath.....	201	680	224
lignum-vitæ.....	198, 700	684	220, 756
logs.....	195, 699	672	218, 754
mahogany.....	198, 700	684	220, 756
manufactures.....	208	181	230
myrtle.....	700	684	756
oar-blocks.....	200	679	223
orange.....	700	684	756
osier.....	206	179	459
packing boxes.....	204	180	228
box shooks.....	204	180	228
partridge.....	700	684	756
pickets and paling.....	202	681	225
pimento.....	700	684	756
pitch.....	678	647	731
poles.....	196, 699	673	219, 755
posts.....	200	679	223
pulp.....	699	.....	.....
pulp, chemical.....	393	303	415
unbleached.....	393	303	415
bleached.....	393	303	415
export duty on.....	393, 396	.....	.....
manufactures of.....	433	353	461
mechanically ground.....	393	303	415
railroad ties.....	196	See p. 171.	See p. 171.
rattan.....	700	684	219
reeds.....	206, 700	179, 684	229, 756
rose.....	198, 700	684	220, 756
round, unmanufactured timber not specially provided for.....	699	672	754
satin.....	198, 700	684	220, 756
screws.....	169	155	184
shingle bolts.....	699	673	755
shingles.....	203	682	226
skewers.....	207	.....	.....
stave bolts.....	200	673	755
staves.....	202	683	227
sticks for umbrellas.....	462, 700	361, 684	471, 756
sugar-box shooks.....	204	180	228
tar.....	678	647	731
ties.....	196	673	219, 755
timber.....	194, 699	672,	216,
		673, 674, 675	217, 754, 755

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Wood—Continued.			
unmanufactured .....	198, 700	See par. 683 p. 60, 684.	220, 756
venecers of .....	198		220
white .....	195		218
willow .....	206	179	459
Woods .....	198, 700	684	756
extracts of, used in dyeing or tanning .....	22	18	26
for dyeing .....	20, 22, 548	164, 470	24, 560
for paper .....		577 p. 161.	670 p. 161.
poplar or other .....	*	577 p. 161.	670 p. 161.
Writing paper .....	401	310	422
Wool—			
advanced beyond washed or scoured condi- tion .....	364	See p. 104.	390
Adrianople skin .....	349		
Angora goat hair .....	350, 356		
butchers' .....	349		
China lambs' .....	349		
Castel Branco .....	349		
Bagdad .....	349		
classification of .....	348-351		375-378
carbonized .....		279 p. 108.	
definition of .....	348-351, 383		375-378
different rates of duty, according to condition .....	356		
duty of first-class .....	357		384
second-class .....	357		384
third class .....	358, 359		385, 386
for carding and spinning .....	354		
extract .....	362		
flocks .....	363	279	389
grease, brown .....	279	645	316
hats of .....		282 p. 110.	393 p. 110.
mungo .....	363	279	389
noils .....	362	279, 685	388
of class one .....	349		376
of class two .....	350		377
of class three .....	351		378
of class three, improved .....	353		380
on the skin .....	360	685	387
rags .....	363	685	389
roping, roving, or tops .....		279 p. 108.	390 p. 109.
scoured .....	355	685	382
shoddy .....	362	279	388
skirted .....	356	685	383
slubbing waste, roving waste, ring waste, yarn waste, etc .....	361, 362	279, 685	388, 389
spangled manufactures .....	371		
standard samples .....	352		379
thread waste .....	362		
top waste .....	361	279	388
unwashed .....	354, 355		381, 382
washed .....	355		382
waste .....	361, 362	279, 685	388
Woolen—			
articles, knitted .....	370	285	
barrel buttons .....	371	286	398
braces, beltings, bindings, etc .....	371	286	398
braids, galloons, fringes, gimps, etc .....	371	286	398
blankets .....	367	282	393
bockings .....	380	294	406
bunting .....	369	283	395
buttons .....	371	286	398
carpets, Aubusson .....	372	287	399
Axminster .....	372	287	399
moquette .....	372	287	399

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
<b>Woolen—Continued.</b>			
carpets, Saxony .....	373	288	400
Tournay velvet .....	373	288	400
Brussels .....	374, 376	289, 291	401, 403
velvet .....	375	290	402
velvet tapestry .....	375	290	402
tapestry Brussels .....	376	291	403
treble ingrain .....	377	292	404
Venetian chain .....	377	292	404
Dutch wool .....	378	293	405
ingrain two-ply .....	378	293	405
wool, not provided for .....	381	295	407
covers, hassocks, hed sides, art squares .....	382	296	408
coat linings .....	368, 369	283	394, 395
cords, cords and tassels, etc. ....	371	286	398
cloaks, dolmans, jackets, talmas, etc. ....	.....	285 p. 112.	397 p. 113.
cloths .....	366-369	281, 282, 283	392-395
clothing, ready-made .....	370	284	396
dress goods .....	368, 369	283	394, 395
trimmings, laces, embroideries .....	371	286	398
druggets .....	380	294	406
edgings and embroideries .....	371	286	398
fabrics .....	366-369	281, 282, 283	392-395
felt and felt fabrics .....	See par. 370.	284	396
carpets .....	.....	.....	406 p. 115.
felts for printing machines .....	.....	See p. 110.	.....
not woven or not specially provided for ..	370	284	396
flannels .....	367	282	393
founcings and fringes .....	371	.....	.....
galloons .....	371	286	398
garnetted waste .....	361	279	388
gimps .....	371	286	398
gorings .....	371	286	398
hats of wool .....	.....	282 p. 110.	393 p. 110.
head nets .....	371	286	398
insertings .....	371	.....	.....
Italian cloths .....	367, 368, 369	283	394, 395
jackets .....	.....	285 p. 112.	397 p. 113.
knit fabrics .....	366	281	392
laces .....	371	286	398
linings .....	368, 369	283	394, 395
manufactures .....	364-383	280-296	391-408
not specially provided for .....	366	See p. 111.	392
beaded and spangled .....	371	.....	.....
mats, rugs, screens .....	382	296	408
nets .....	371	286	398
outside garments .....	.....	285 p. 112.	397 p. 113.
pile fabrics .....	.....	.....	396 p. 112.
plushes .....	.....	.....	396 p. 112.
ready-made clothing .....	370	284	396
ring waste and roving waste .....	361	685	388
roping, roving, or tops .....	.....	279 p. 108.	390 p. 109.
rugs, oriental .....	379	287	399
Berlin, etc .....	379	287	399
shawls .....	370	281	392
slubbing waste .....	361	685	388
suspenders .....	371	286	398
thread waste .....	362	.....	.....
top waste .....	361	.....	388
trimmings .....	371	286	398
talmas .....	.....	285 p. 112.	397 p. 113.
ulsters .....	.....	285 p. 112.	397 p. 113.
wearing apparel .....	370	284	396
yarns .....	365	280	391
nets, buttons, barrel buttons, etc. ....	371	286	398

	Paragraphs, law of 1897.	Paragraphs, law of 1894.	Paragraphs, law of 1890.
Woolen—Continued.			
tassels and ornaments.....	371	286	398
webbing, gorings, suspenders, etc.....	371	286	398
Works of art.....	701, 702, 703	686, 687, 688	757, 758, 759
for exhibition.....	701, 702	687, 688	758, 759
for presentation.....	703	686	757
production of American artists abroad.....	703	686	757
Worm gut, manufactures of.....	448	351	459
unmanufactured.....	517	431	529
Worsted cloths.....		281-283	392, 394, 395
knit fabrics.....		p. 110, 111.	p. 110-112.
shawls.....		281 p. 110.	392 p. 110.
yarns.....		281 p. 110.	392 p. 110.
Wrapper tobacco.....	213, 214	184, 185	242
Writing, obscene.....	Secs. 16-18.	Secs. 10-12.	Secs. 11, 12, 13.
paper.....	401	310	422
Wrought scrap iron.....	122	110	134
X.			
Xylidine.....	524		
Xylol.....	524		
Y.			
Yams.....	704	689	760
Yarn—			
coir.....	531	450	545
cotton.....	302	250	342
flax or ramie.....	331	274	370
hemp.....	331	274	370
jute.....	328	267	361
silk.....	385	298	410
waste.....	362	685	388
woolen.....	365	280	391
worsted.....		280 p. 109.	391 p. 109.
Yellow, chrome.....	48	41	53
metal.....	176	159 p 147, 161	189 p 147, 195
Yolks of eggs.....	245		276
Z.			
Zaffer.....	705	690	761
Zante currants.....	264	217	578
Zinc.....	192	174-176	212-214
articles of.....	193	See par. 177	215
blocks.....	192	174	212
chlorate, chloride, and sulfid of.....	57		
manufactures of.....	193	177	215
pigs.....	192	174	212
sheets.....	192	175	213
old.....	192	176	214
oxide of.....	57	47	60
sulphate of.....	57		











KF 6665 A3 1897

U.S. laws, statutes, etc.

Vol.

The comparison of tariffs of 1897,<sup>Copy</sup>  
1894 and 1890...

PRIMARY  
USE  
ONLY

